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FINANCIAL HISTORY OF OREGON

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THREE PERIODS OF ITS DEVELOPMENT.

Political organization in what is now the State of Oregon has assumed, in turn, three well developed and quite distinct phases, and there was naturally a characteristic financial system and practice for the support of each. A provisional government antecedent to the territorial organization under the Government of the United States had its initial development early in 1841.¹ A judge with probate powers and the essential ministerial officials for his court were elected at a mass meeting of the settlers in the Willamette Valley. Two years later this nucleus was expanded into a full fledged, though primitive, political organization. As the appointive officials of a typical territorial government did not supersede it until March 3, 1849, this virtually autonomous regime had ample time to exhibit its traits and tendencies. The territorial period was prolonged to a decade, as the act for the admission of Oregon into the Union was passed February 14, 1859.

The Provisional Government was, it is true, weak in resources, transient in purpose, and primitive in its machinery and devices, yet its officials had to exercise about all the

¹ Civil authority was represented in this region still earlier, but it did not have consecutive development. Under the act of Parliament merging the Northwest Company into the Hudson Bay Company officials of the latter under appointment by the Crown exercised powers of justice of peace over British subjects west of the Rocky Mountains; and in 1838 the Methodist Mission, then the main nucleus of American settlement in the Willamette Valley, vested one of their number with legal authority among themselves.

forms of political function—excepting participation in international affairs—that a civilized people depends upon its public agencies to take upon themselves.² We shall see that the exigencies in their situation called into existence, in a more or less inchoate state, a postal department and a bureau of coinage. The judgments of its courts, too, were in all cases final, and it had single handed to meet the test of a war.

The isolation which called for the exercise of sovereign powers by the Provisional Government had its influence upon the scope of public activity—and consequently upon the financial system—in Oregon not only after it attained the status of a Territory, but even after it had become a State. The precipitant movements of population to remoter outlying district under the influence of gold-mining excitement naturally led to clashes with Indian tribes. These disturbances called for the more immediate presence of military force than the distant national authority before the days of telegraphic dispatches could supply. These campaigns by State troops meant peculiar financial burdens and policies characteristic of an isolated community of the Far West. This remoteness during the Civil War period, when the continent had not yet been spanned by the railway, also tended to differentiate financial operations of the Oregon Government during that epoch from those of the typical American commonwealth.

From the nature of its distinctive successive forms of political organizations we have three periods in the financial history of Oregon: The Provisional Government, from 1841 to 1849; the Territorial, from 1849 to 1859; the commonwealth period since. It is to be noted, however, that a close continuity in the spirit and character of its population and

² Among the powers granted to the House of Representatives of the Provisional Government under its organic law of 1845 were the following: "To regulate the intercourse of the people with the Indian tribes, to establish post-offices and post roads, to declare war, suppress insurrection or repel invasion, * * * to regulate the currency and international police of the country."

in economic development that has not yet passed beyond the agricultural stage has tended to make the general features of its policies in respect both to revenue and to expenditure to persist.

I.

THE PROVISIONAL GOVERNMENT.

BIBLIOGRAPHY.

No aspect or topic of the finances of the Provisional Government, so far as the author is aware, has ever been discussed. The bibliography of the subject, therefore, is wholly a matter of the existence and condition of the documents which afford the data. The original documents, including the reports of the treasurers and the auditors and of the committees of ways and means and of appropriations, the messages of the executives and the legislative journals and session laws, are not only not complete in the archives of the State, but they are only slightly segregated and none has been mounted, or bound. Miscellaneous bundles of these original papers have to be searched by any one who wishes to investigate any phase of commonwealth history. This recourse to these original documents is necessary, not only because no printed collection contains all of the documents extant—nor do they all taken together include all of them—but also because of the grave errors which abound in them in printed form.

"The Oregon Archives," compiled by Lafayette Grover and printed in 1853, purports to include "the journals, governors' messages, and public papers of Oregon from the earliest attempt on the part of the people to form a government, down to, and inclusive of the session of the Territorial Legislature held in the year 1849." They were collected and published pursuant to an act of the Legislative Assembly, passed January 26, 1853. The collection is but fragmentary. Annual executive messages and portions of journals of legis-

lative sessions were overlooked and reported as not to be found. Laws and reports are mis-dated, and there is no attempt at any arrangement of the laws.

"Political History of Oregon, Vol. I, Provisional Government," by J. Henry Brown, contains most of the executive messages and reports of the treasurers and auditors. Its most important service was to disclose the fact of the *recent* existence of documents that the compiler of "The Oregon Archives" reported as not to be found.

"The Oregon Spectator," a bi-weekly newspaper, first issued February 5, 1846, was, excepting during the last year of the Provisional Government period, the only paper then published in Oregon. It contains some documents and a contemporary discussion of conditions not found elsewhere.

"History of Oregon," by W. H. Gray, a prominent participant in the public affairs of this period, but one with strong and bitter prejudices, is useful for suggesting the issues of the times.

The volumes on Oregon of H. H. Bancroft's *"History of the Pacific States"* were written with access to all the original material. The emphasis, however, was always on the political rather than the economic aspect of Oregon's development and contains only casual references to the finances of the Provisional Government.

THE FIRST STEPS TOWARDS POLITICAL ORGANIZATION.

At the opening of the forties the movements for the occupation of the lower valleys of the Willamette and the Columbia had reached a stage that promised quite immediately the initial steps toward political organization. For nearly a generation the Hudson Bay Company had centered its extensive operations on the Pacific Slope at Fort Vancouver, nearly opposite the mouth of the Willamette. It had maintained a monopoly of the trade of this region, but the head of this post received incoming settlers with marked kindness and hospitality. A community of the Company's retired trappers, with their native wives, were establishing

farms on French Prairie, some fifty miles up the Willamette Valley. They were still debtors to the Company and were in a quasi-dependent relation as the result of this and former conditions. There were about fifty of these Canadian settlers, thirty of them having families.³ In close proximity there was a Methodist Mission station, connected with which there were some seventy-five people. There were about a score of independent missionaries in the valley. Scattered through the lower valley in possession of the more eligible sites for settlement were some forty-five men, three-fourths of them with Indian wives and half-breed children. Americans of roaming antecedents these were—remnants of the Astor and the Wyeth expeditions, and independent Rocky Mountain trappers and stranded seamen and explorers in whom the attractions of this far Western valley had awakened the spirit of settlement and the desire for a home.⁴

There were thus three rather sharply defined groups on the field when the first occasion for civil organization arose. In a community composed of such contrasted population elements organization would not be spontaneous. Some situation must be developed strongly constraining the establishment of a common authority over them, and its powers would be limited to just what the occasion required. This is what happened in 1841. However, the annual influx of home-seeking pioneers coming across the plains directly from the States soon submerged the earlier unassimilable groups. The first annual wave of this on-coming flood arrived in the fall of 1842 and brought an increase of one hundred and thirty-seven. The next year, 1843, eight hundred and seventy-five came. This was the "great migration," in that it settled definitely the political destiny of the country. The census of 1845 gives a populaion of 2,110 south of the

³ Wilkes' United States Exploring Expedition, Vol. IV, p. 350.

⁴ Cf. Gray's History of Oregon, pp. 191-194.

Columbia. In the fall of that year some three thousand arrived. The Oregon Trail had become a national highway.⁵

In the spring of 1841 before the incongruous groups of fairly proportional strength had been overwhelmed by the plains-crossing pioneer an event took place that brought home to them a realization of their increasingly abnormal situation in being without officials with regularly commissioned public authority. Ewing Young, the wealthiest among the independent settlers, had died, and there were no known natural heirs to his estate. He had accounts, too, with different parties and of considerable size for a community so recently established. The net proceeds of his estate, composed mainly of horses and cattle, would constitute quite a legacy for this remote frontier people. To ward off the strife of anarchy that such a prize as this estate would have engendered all were disposed in the days following the funeral, February 17 and 18, 1841, to go so far toward organization as to appoint the officials necessary to probate this estate of Ewing Young; at the same time the element with strongest penchant for political activity seized the opportunity to secure the appointment of a committee to report on the advisability of organizing a general authority by drafting a constitution and a code of laws, to be submitted with a list of officials to a later meeting—if the committee appointed should agree on recommending organization. Partly because of group rivalries and partly because of the counsel against organization by both Dr. John McLoughlin, chief factor of the Hudson Bay Company, and Commodore Wilkes, then in that vicinity with a squadron on an exploring expedition—with both of whom the committee had been instructed to confer—the movement went no further. The “supreme judge with probate powers,” however, proceeded in the fulfillment of his duty and appointed an administrator who took charge of the estate and made it yield a fine fund to be cov-

⁵ The following estimates of the numbers in the annual immigrations subsequent to the year 1843 are given: 1844, 800; 1845, 3,000; 1846, 1,000; 1847, 4,500; 1848, 3,000.

ered into the territorial treasury after a complete organization had been consummated.⁶

THE FIRST FINANCES.

Some two years after the first step had been taken and after the first of the annual migrations across the plains had arrived, the project for organization was revived. It had, however, in the interim been discussed pro and con with little intermission. This time the movement was stimulated to assume active form by the predatory raids of wild animals upon the domestic stock. A "wolf meeting" was held on the first Monday in March, 1843, at which an organization was effected to make war upon animals destructive to their herds and flocks. Bounties were fixed, a treasurer was elected, collectors appointed to receive subscriptions, their commission for collecting funds named, and an auditing committee provided, and a legal tender defined. This was of course only a temporary arrangement for a very restricted purpose, but at this same "wolf meeting" a committee was appointed "to take into consideration the propriety of taking measures for the civil and military protection of the colony."⁷ This committee, at a well-advertised and well-attended meeting on May 2 following, reported in favor of organization and decisive action was taken in the adoption of its report. This meeting further appointed a "legislative committee" to draft a code of laws for the government of the community, to be submitted for ratification to a later meeting on July 5. A full corps of officials, excepting an executive, were elected, but "the old officers" were to remain in office "till the laws are made and accepted, or until the next public meeting." A compensation of \$1.25 per day was voted for the members of the legislative committee entrusted with the work of drafting a constitution, but their session was limited to six days. The money was to be raised by subscription.⁸ As the

⁶ Brown's History of the Provisional Government, p. 85, and Archives MSS.

⁷ Oregon Archives, pp. 9-11.

⁸ Oregon Archives, pp. 14 and 15.

individual members of this committee subscribed on the spot sums equal to their compensation and as entertainment and a meeting place were offered free,⁹ and no other salaries fixed, the financial obligations were for the time met.

The provisions of the organic law adopted at the meeting on July 5 that related to finances made voluntary contributions the sole reliance for securing general funds for the support of the newly established government. Fees were fixed for special services performed by the territorial recorder and the treasurer, and the officers of the judiciary should receive a dollar for every marriage service that they might be called on to perform.¹⁰

The executive committee (for the tripartite makeup of the community was still in evidence in the election of a plural executive—an executive committee of three) in its message to the Legislature at its first annual meeting recommended that “it take into consideration the propriety of laying a light tax for the support of government.”¹¹ The committee of ways and means of the Legislature, after hearing the report of the treasurer who had been financing the government for a year with a subscription paper, was not slow in bringing in bills for raising revenue by taxation, for fixing salaries and for making appropriations to pay them.¹²

Before tracing the development of the finances of this government on their new basis of taxation it will be in order to take note of some available resources for public expenditures which were naturally very convenient while an income from taxes was being developed.

THE ESCHEAT FUNDS FROM THE ESTATE OF EWING YOUNG.

In a message to the Legislature at an adjourned meeting in December of the same year (1844) the executive committee reported that it had “in possession, notes given by dif-

9 J. Quin Thornton's *History of the Provisional Government*, p. 62, in *Proceedings of the Oregon Pioneer Association*, 1875.

10 *Oregon Archives*, pp. 27 and 30, and see Appendix to this paper, Document A.

11 *Archives MS. and Brown's History of Provisional Government*, p. 131.

12 See Appendix, Document B.

ferent individuals residing in the country, amounting to \$3,734.26, most of which are already due. These notes represent a balance in favor of the estate of Ewing Young." Having apprized the Legislature of the existence of available funds it reiterates a suggestion as to "the expediency of making provision for the erection of a jail in this country."¹³ The Legislature responded to the suggestion of the executive by directing it to appoint an administrator "to close up and collect the debts due to the estate" and turn the receipts into the treasury. It was then instructed to arrange for the building of a "substantial log jail," appropriating \$1,500 from the moneys received from the proceeds of said estate for its construction.¹⁴ This jail was the only public building secured by the Provisional Government.

Some two years were consumed in arriving at settlements of the accounts of the estate of Young. During part of the time at least the estate had been leased, but on June 13, 1843, the property, consisting mainly of horses and cattle, was closed out at a public sale. Some \$4,000 were realized as the total of the sales, which were settled mainly with promissory notes.¹⁵ It was these the administrator was to collect to provide funds for building the jail.

The territorial treasurers for some years enter the sum received from this source as a liability along with scrip or warrants outstanding. After the year 1846, however, it seems to have been regarded as a permanent possession.¹⁶ Compared with the revenues from all other sources at this time this escheat fund was large. And when at the June session, 1845, the Legislature was considering the advisability of erecting more public buildings, with the proceeds of this estate, it received a petition having thirty-nine signers asking for the repeal of the act applying a part of the proceeds of the estate. The petitioners feared the Government

¹³ Oregon Archives, pp. 57-8.

¹⁴ Oregon Archives, Journals, p. 68, and Laws, p. 94.

¹⁵ Archives MS.

¹⁶ Appendix, Documents P, Q, and R.

would become too much involved. Demands for the estate would be likely to be made at an early date. They would call for payment in specie, a sufficient sum of which was not in the country, so they were apprehensive, as they expressed it, that "a sacrifice of our property must ensue."¹⁷

When a portion of the proceeds of the Young estate were utilized for securing a jail the faith of the Government was pledged for the repayment of all moneys of said estate to lawful claimants. After about ten years an heir-at-law appeared who was permitted to bring suit to recover all sums paid into the treasury from the estate with interest at six per cent. He received judgment for \$4,994.64 and \$44.80 for costs. Having, however, assigned his rights to a lawyer who had enemies in the Legislature the payment of the claim was suspended and made subject to the will of the Legislature. Under an act of the State Legislature providing for the adjudication and payment of all claims against the territorial government the assignee brought suit and in November, 1863, received \$5,108.94 in settlement of Oregon's account with this estate.¹⁸

CURRENCY AND LEGAL TENDER UNDER THE PROVISIONAL GOVERNMENT.

In their primitiveness, crudeness, and simplicity conditions were arcadian in this Oregon community. No machinery to speak of, but only the absolute necessities of existence, could be transported in wagons across a two-thousand-mile stretch of desert and mountains. What money they had did not suffice to secure most meager equipment for their farms in the wilderness. Their experiences, with respect to a circulating medium and a legal tender were, therefore, much the same as those of the Atlantic Coast colonists of the middle of the seventeenth century. Principles and processes of credit were, however, brought into requisition with a thor-

¹⁷ Archives MS.

¹⁸ Archives MSS.; Special Laws, 1855-6, p. 92; General Laws, 1862, p. 78; Messages and Documents, 1864, p. 72; Oregon Statesman, January 2, 1855; Bancroft's Oregon, Vol. I, p. 152.

oughly nineteenth-century facility. At the "wolf meeting" on the first Monday in March, 1843, it was resolved, "That drafts on Fort Vancouver, the Mission, and the Milling Company, be received on subscriptions [towards making up a scalp bounty fund] as payment."¹⁹ At the great public sale of the property of the Ewing Young estate, about two months later, the settlements were almost altogether by means of personal notes.²⁰ The great scarcity of specie is in evidence in the petition against the Government's using the escheat funds of the Young estate and thereby making itself liable to a large specie payment on demand.²¹

As late as 1846 trade was carried on almost exclusively through an interchange of commodities, money figuring only in the accounts. The Legislature went so far as to enact on August 19, 1845, that "available orders, wheat, hides, tallow, beef, pork, butter, lard, peas, lumber, or other articles of export of this territory" shall "at their current value" "be a lawful tender in payment of all demands in this territory, where no special contract had been made between the parties;" "Provided, the same be delivered at such points on the navigable streams, or such other places as may be established as depots of such articles." This act passed on the next to the last day of the session did not receive the approval of the Governor.²² There was also an attempt in the Legislature about this time to make "wheat and peltries" a legal tender.²³

The Governor in his message to the Legislature at its next meeting in December of the same year defines his position on the legal tender question and states his reasons for withholding his approval from the radical measure of the preceding session. He says:²⁴ "That a legal tender should be provided for the payment of all liabilities beside gold and silver, we

¹⁹ Archives MS.; Oregon Archives, p. 11.

²⁰ Archives MS.

²¹ See *Supra*, p. 8.

²² Brown's *History of Provisional Government*, p. 173.

²³ Archives MS.

²⁴ Archives MS.

are all well aware. The precious metals are very scarce in this country and by most persons not to be had. What shall be the legal tender is an important question for you to decide. If all the articles produced, raised, and manufactured in this country are made legal tender, no person will sell anything he has to dispose of unless there is a special contract drawn up designating how and in what manner the seller is to receive his pay, this will cause much inconvenience to both parties. Wheat in my opinion should be the only article used in this country as a legal tender in addition to gold and silver, it is at present the staple article of our country, can be procured by all the settlers in abundance, can be readily disposed of by the merchants and others, and is not a perishable article." The fundamental legal tender act of early Oregon was passed at this session. It provided that, "in addition to gold and silver, treasury drafts, approved orders on solvent merchants, and good merchantable wheat at the market price, delivered at such places as is customary for merchants to receive wheat at, shall be a lawful tender for the payment of taxes and judgments rendered in the courts of Oregon Territory, where no special contracts have been made to the contrary." Treasury certificates or scrip were already receivable for dues to the Government. These remained throughout the period of the Provisional Government a legal tender for all dues to or from the Government.

After two years (December, 1847) so much of the general legal tender act as made orders on solvent merchants, wheat, and treasury drafts a lawful tender in payment of judgments was repealed.²⁵ The Governor was still favorable to the retention of wheat as a legal tender but the Legislature excluded it.²⁶ The form of the legal tender legislation made it apply directly only to judgments and not to original transactions of trade. This had its shortcomings in actual busi-

²⁵ Oregon Archives, Laws, p. 24.

²⁶ Oregon Archives, Journals, p. 208.

ness affairs. Merchants did not honor even their own orders, for merchandise like salt was imperishable and always in demand.²⁷

There is evidence to show that this unique legal tender legislation and particularly the special form it took was as much due to the general indebtedness of the people to their few merchants as it was to the scarcity of specie. The Legislature "fearing a general effort to force payment would be made by the merchants, and knowing there was not a sufficiency of the precious metals to pay the debts of the country, thought it their duty to do something to save the debtor from a ruinous sacrifice of property."²⁸ A correspondent to "The Spectator" estimated the number indebted to the Hudson Bay Company at this time as three thousand, and the number owing Dr. John McLoughlin—now retired from the Company and in business independently—as one thousand, while five hundred had not yet closed their accounts with the Methodist Mission.²⁹

Treasury scrip was gradually shaped into a fiat currency and must have largely superseded the merchants' orders. The Legislature by an act passed December, 1847, made it the duty of the Territorial Treasurer to exchange scrip of large denominations for the same amount—interest added—of smaller denominations.³⁰ In February, 1849—one of the last acts of the Legislature of the Provisional Government—scrip was adapted still more closely to the purposes of a circulating medium by a law requiring that all scrip issued in payment of interest, when scrip of larger denominations was presented for exchange into smaller denominations, should be non-interest bearing.³¹ Still further to facilitate the use of scrip as the circulating medium the Treasurer was authorized to exchange or redeem all genuine or properly

²⁷ Bancroft's Oregon, Vol. II, pp. 14-15.

²⁸ The Spectator, May 14, 1846.

²⁹ The Spectator, May 28, 1846.

³⁰ Oregon Archives, Laws, p. 11.

³¹ Oregon Archives, Laws, p. 67.

attested scrip whether properly negotiated or not.³² It was not engraved and was depreciating and so must have constituted a currency far from the ideal.³³ Yet it is not unhallowed in the memories of the pioneers³⁴ and though the volume outstanding when the territorial officials from the Government at Washington took hold of the reins of authority was never redeemed it did not furnish a new by-word for the utterly worthless.

The distribution of a barrel of silver dollars received at Vancouver, to be paid in monthly sums to the crew of the British man-of-war *Modeste* in the summer of 1846, was counted as an epoch in the early monetary history of Oregon. As such it only proves the exceeding scarcity of specie.³⁵ Conditions as to the supply of it were to suffer a more violent change in Oregon in the closing years of the first half of the nineteenth century than they did in the world at large in the last few years of the last half. The news of the discovery of gold in California reached Oregon in the summer months of 1848. During the next few months probably two-thirds of the young and middle-aged men of Oregon went to the mines.³⁶ A large proportion of these returned within a year well laden with gold dust. Those who had remained at home were doing almost if not quite as

32 Oregon Archives, Laws, p. 64.

33 The Spectator, Septemeber 2, 1846: Wm. Holmes, sheriff and ex-officio tax collector for Clackamas County, says: "There is much difficulty and vexation attending the collection of revenue none can for a moment doubt; business being transacted in Oregon principally upon the scrip and order currency." The Spectator, October 15, 1846, contains the following notice: "Whereas, several subscribers to the 'Oregon Spectator' have proffered pay for the paper in Oregon Scrip, which will not meet the liabilities of the Board, therefore, Resolved, that hereafter all persons subscribers to the 'Oregon Spectator,' be hereby informed that Oregon Scrip will not be received in payment for the paper."

34 Bancroft's Oregon, Vol. I, p. 535, and Vol. II, p. 74. The Legislature of Oregon in 1862 provided for the auditing of the civil claims created under the Provisional Government for registering the claims of the scrip holders. A report made in 1864 shows that claims to the amount of \$4,574.02 only had been proven. The report includes claims of only five persons.

35 Bancroft's Oregon, Vol. II, pp. 14-15.

36 Bancroft's Oregon, Vol. II, pp. 42, et seq., and Burnett's Recollections of an Old Pioneer.

well financially because of the high prices that lumber and all products of the farm, needed in California, brought. The people of Oregon were thus supplied abundantly with a money metal. But it was in the form of dust. In this state it was not only inconvenient to handle, but the farmers were being imposed upon in traffic in which it was used as the medium of exchange. Early in 1849 at least two petitions, with numerous signatures, were presented to the Legislature asking for its coinage.³⁷ One of these petitions gave as reasons for urging this step the fact that there were "vast quantities of gold dust in a manner useless and dead to the community" which must either sell it at a great discount or not sell it at all, and the farmers found it inconvenient and difficult to trade with the article, as but few were provided with scales. Another petition spoke of the "combined monopolizers of the wheat and gold dust trade." A "sure method of curing disease," it said, "is to remove the cause, the cause being scarcity of coined money in the hands of the people, establish a mint for the coinage of gold equal in fineness to the gold coin of the United States and place such safeguards and restrictions around it as they in their wisdom may think necessary."

A bill providing for the establishment of a mint was immediately prepared and passed on February 15, 1849. It received the approval of the Governor the following day.³⁸ Two members opposed the measure and had their protests entered on the journal. Both speak of it as in violation of the constitution of the United States and that officials would soon be at hand who would be obliged to prohibit its operations. It would thus involve a public expenditure to no purpose. One of the protesters, however, was opposed to it on the ground that it would be "making the territory a shaving machine by only allowing sixteen dollars and fifty cents per ounce."³⁹ In the act itself the reasons given for

³⁷ Archives MSS.

³⁸ Oregon Archives, Journals, p. 310, and Laws, p. 58.

³⁹ Oregon Archives, pp. 311 and 315.

the step were "the spurious and impure metals" that were being mixed with the gold "brought to and bartered in" the territory as well as the "great irregularities in the scales and weights used in dealing" with it from which great impositions were practiced upon the farmers, merchants and community generally. The director of this Oregon mint, appointed under this act, had little time for getting it into operation, as the Territorial Governor, General Joseph Lane, appointed in pursuance of the act of Congress of August 12, 1848, arrived on the scene March 3, and notified him that he would have to arrest its operations.⁴⁰ The director petitioned the first Legislature under the territorial organization for an appropriation of \$250 to pay the debt contracted on behalf of the Provisional Government for materials, and other expenses incurred, before being ordered to desist by a representative of the National Government.⁴¹

The monetary situation was relieved through the organization of a partnership known as the Oregon Exchange Company, that made five-dollar and ten-dollar pieces. Some \$30,000 of the former and \$28,500 of the latter were put in circulation. They were later bought up by the United States mint at San Francisco at a premium, as they contained more gold than the national coins of the same denominations.⁴²

POLITICAL GEOGRAPHY AND ORGANIZATION.

A more satisfactory view of the financial affairs of the Oregon community under its Provisional Government will be had after having in mind a general idea of the distribution of the settlements and their political characteristics and organization. The economic condition of these stock-raisers and grain-growers has probably been adequately brought out in the discussion of their currency. On this score they had little that worried them, situated as they

⁴⁰ Archives MS.

⁴¹ Archives MS.

⁴² Bancroft's Oregon, Vol. II, pp. 52-5.

were in a valley affording a more than ample expanse of prairie and woodland, well distributed, and in a climate free from extremes, and that made the soil, with little cultivation, yield bountifully. The only hostile tribes of natives that much needed to be feared lived beyond the mountains to the south and to the east. Their problem connected with defense against these will be discussed in connection with public expenditures for a military establishment.

Turning then to the composition of this Oregon community, it is to be noted that in the spring of 1841 there were three distinct groups of settlers: First, there were the officers and servants of the Hudson Bay Company at Fort Vancouver, and still more or less bound to the Company were the retired servants with their native wives and families on French Prairie fifty miles up the Willamette; secondly, we have the Methodist Mission group, with the main station some twenty miles beyond the Canadian settlement—there might be mentioned along with these a small number of independent missionaries as having the same civic point of view but unconnected with the quasi-civil organization of the Methodists; thirdly, there were the American settlers who had come separately, or in very small bands, from far and wide. Fewer in numbers than either of the other groups and without organization, they were probably equal in influence because of greater individual force and political facility.

The incipient movements toward organization were not participated in by the Fort people and their ex-servants, but consistently discouraged, fearing no doubt that if a government was set up it would interfere with their British allegiance and organization.

When organization was effected in 1843, the Canadian settlers in the Willamette Valley acquiesced, as they had the recognition of their land claims at stake, but the officials of the Fur Company and all British residents north of the Columbia failed to respond. The Legislature during its first session, in June, 1843, retaliated by passing an act having for its intention the exclusion of the Hudson Bay

Company people north of the Columbia from participation in the benefits of the organization.⁴³ This act "striking off parts of counties lying north of the Columbia River" was, however, susceptible of another interpretation. Some insisted that it abandoned the country north of the Columbia to the British Government. Any such admission, even by implication, would not do. So the Legislature in December passed an explanatory act defining the scope of Oregon as lying between latitudes 42 deg. and 54 deg. 40 min. north and extending from the Rocky Mountains to the sea.⁴⁴

A more conciliatory spirit prevailed in the Legislature of 1845. The oath of allegiance was so changed as to recognize a superior allegiance to Great Britain or to the United States,⁴⁵ and a committee of the Legislature made overtures to the officials of the Fur Company. The question of their becoming "parties to the articles of compact" turned on the payment of taxes by them, and in other respects complying with the laws of the Provisional Government. This was put to them by this committee during the August session of 1845. The response was in the affirmative, provided they were called upon to pay taxes only on their sales to settlers.⁴⁶ Thus the Provisional Government became an imperium in the inclusiveness of its jurisdiction if not in the scope of its powers.

The Oregon region was divided into four districts—a term used at first instead of county. Two of these districts lay on the west side of the Willamette so far as defined, and two on the east side. The boundary line between the north and the south sets ran some fifteen miles south of Oregon City, situated at the falls of the Willamette.⁴⁷ This was the most considerable town during this period and remained the capital. The census taken in 1845 gave the population south

⁴³ Oregon Archives, Laws, p. 74.

⁴⁴ Oregon Archives, Laws, pp. 72-3.

⁴⁵ Oregon Archives, Journals, p. 71.

⁴⁶ Archives MSS., and Bancroft's Oregon, Vol. I, pp. 435-6.

⁴⁷ Oregon Archives, p. 26.

of the Columbia as 2,110,⁴⁸ though it is claimed that it was taken under conditions that made it impossible to be complete and that the number of people in the colony was 4,000.⁴⁹ A small group of settlers south of the mouth of the Columbia had been set off as a new district (Clatsop), making now five in all. The Americans had also in 1845 made a start at settlement north of the Columbia. There was a little community in the Cowlitz Valley and another on the Sound. And by the close of this year the Legislature had organized two counties (Lewis and Vancouver) on that side of the river. The word "county" was at this time substituted for "district" in all the laws where it occurred. At the close of the period of the Provisional Government there were nine counties and a count taken in 1849, after the great exodus to California, gave 8,390 as the population. Normally there were probably between 10,000 and 12,000 people in Oregon. These had occupied the more desirable portions of the valley, reaching to the foothills at Pleasant Hill at the head of it, nearly 150 miles from the mouth of the Willamette.

Until after 1845 the territorial assessment was made directly by a territorial assessor and the revenues were collected by the territorial marshal or sheriff. From that time on the county assessors and county sheriffs were entrusted with these duties. Up to 1844 the mass or primary meeting had been used for the nomination and election of all officers and the approval of organic laws. The convention of delegates for making nominations and the ballot boxes in the different counties for ratifications were the rule from that time on.

It is seen thus that the political organization was in flux until after the adoption of the organic law on July 26, 1845. This was virtually the third constitution of this little community. Under that adopted by the folk moot of July 5, 1843, Oregon was a pure democracy with the missionary ele-

⁴⁸ Archives MS.

⁴⁹ White's Ten Years in Oregon, p. 225.

ment in the ascendancy. Then came the great immigration of the fall of that year with numbers and strength of leadership that crowded the earlier elements to the background. They were in great majority in the Legislature of 1844 and treated the organic law adopted before their coming very lightly. This body virtually made and adopted without submission to the people a new constitution. It repudiated the term "territory," excluded the British subjects from the compact and carried the air of representatives of a community aiming at independence and sovereignty. The Legislature that assembled in June, 1845, in drawing up a new organic law that it submitted to the people for ratification and in taking steps to fuse the British with the American elements of the population and in expressing in the organic laws their purpose as a transient one, again changed the essential character of the organization and that which it received this time it retained until superseded as a provisional government.

PUBLIC EXPENDITURES.

A small community dwelling in a wilderness, and separated by a two-thousand-mile stretch of it from their kin and the nearest people who would have any disposition to come to their aid, would naturally be supposed to make the means of defense their chief concern and the support of these establishments the chief item in their budget. But the native tribes of the Willamette and the lower Columbia had suffered repeated visitations of a very destructive pestilence. This had made room for a white settlement without any necessary intrenchment upon the possessions of others. The Oregon colony stood in little fear of awakening the resentment of any in their immediate vicinity who might become a dangerous foe. However, in the distant valleys of Southern Oregon and on the Upper Columbia, east of the Cascade Mountains, there were—as we shall see—strong tribes who, when aroused by the increasing annual cavalcades traversing their domains to a sense of apprehension as

to their future, caused the Oregonians trouble and expense enough. When this trouble did come in the Cayuse war, beginning in the last month of 1847, the Oregon Legislature planned to keep the finances for it separate from their regular system, and succeeded in so maintaining them.

From the beginning there was an organization of volunteers under public authority, but it did not receive financial support. From the autumn of 1842 until the summer of 1845 there was among them a "sub-Indian agent," commissioned by the National Government, who was recognized as the mediator in all affairs between the colonists and the Indians. When he returned East a small appropriation was made for the office of Superintendent of Indian Affairs.⁵⁰ For a few years the Governor was elected to this office, and in his annual messages he reports the growing discontent of the natives as they see their lands monopolized by the settlers and even the bounds of their villages invaded. The Indians were put off with promises that a great chief would come from Washington with blankets to pay them for their lands.⁵¹

The desire for land constituted the strongest motive for the transcontinental migration of the Oregon pioneer. The immigrants were almost solely farmers. Legislation affecting the conditions of acquiring land and securing titles to it was second to none in the interest it aroused. The recorder of claims who remained a territorial official during this period was an important administrative official. While his compensation was mainly in fees, his salary was a regular item in the budget.

The matter of locating the highways also took considerable of the time of the Legislatures. There were no national surveys so that the roads could by a general act be located on the section lines as was commonly done in the Mississippi Valley. As the settlers regularly claimed 640 acres they were widely scattered and there were long lines of

⁵⁰ Statistical Abstract, No. 5.

⁵¹ See Annual Messages of Governors in Oregon Archives and Archives MSS.

travel to mark out. No road building, however, was undertaken by the territorial government during this period. It was only in the expense incurred in special road legislation that there was any public burden involved.

Western Oregon is a well-watered country with numerous considerable streams. The Provisional Government period was before the day of bridges, so the licensing of ferries and fixing of tolls was an important line of legislation. Ferry licenses were among the most certain sources of territorial revenues.⁵²

As those who exercised authority under the Provisional Government were always conscious that it was simply tiding over a temporary need, they desisted from activity in providing public buildings except where exigencies seemed to compel action. They built a jail out of moneys that escheated to the Government. This building was burned within about a year from the time of its completion and from that time on (August 18, 1846) they made shift to get along without any public building whatever.⁵³

Although the Governor regularly called the attention of the Legislatures to the advisability of provision for education, no Legislature saw its way clear to do more than to charter private schools. There was a single appropriation for the care of the insane. The records seem to indicate that it was applied for the care of a single person.⁵⁴

The administration of a postal department was tried for a year, but the rates of postage on letters was fixed so high that they were sent by private conveyance and the "postmaster general" at the end of the third quarter of the first year stopped sending the mail. An appropriation was made to take care of the deficiency and the department was abolished.⁵⁵

A matter of vital importance to the community was the

⁵² See Appendix, Documents.

⁵³ Oregon Archives, Laws, p. 94, and Journals, pp. 162 and 208.

⁵⁴ Oregon Archives, Governor's Messages, and Archives MSS.

⁵⁵ Oregon Archives, Journals, p. 159.

frequent coming of vessels to the Columbia and the Willamette to bid for their surplus products. The awful experience of the Tonquin in entering the mouth of the Columbia had been widely advertised in Irving's "Astoria," and several vessels had more recently been wrecked there, notably one belonging to the Hudson Bay Company, and another belonging to Commodore Wilkes' squadron. A pilot was needed.⁵⁶ In 1846 a licensed pilotage was established and two years later the commissioners of pilotage received an appropriation.⁵⁷

The manufacture, introduction or sale of ardent spirits was first tabooed under public opinion and then prohibited by law until 1846. From that time the license fees from the sale of them figure prominently among the revenue items.⁵⁸ In 1846 it was again the express declaration of the people that the sale of them should be prohibited, but the Legislature went no further than to make the law more stringent against sales to Indians. No other subject had a larger share of the attention of the Legislature.

The radical character of the legislation in the matter of the currency and the legal tender has already been noticed. The classes of expenditures that comprise four-fifths of the whole,⁵⁹ the line of legislation that monopolizes the major portion of the compilation of its laws and a review of the leading activities of the officials of the Provisional Government—all show that the main function served by it was that of representing the agency and symbol of social control. It existed mainly to promulgate the inherited standards of right and justice as to person and property adapted to and applied to conditions as they were found in this frontier community. Either because the self-control and peaceable dispositions of the individuals were so well developed or because public opinion was so effective, the mediation of the

⁵⁶ Oregon Archives, Journals, p. 161.

⁵⁷ Archives MS., and Statistical Abstract 5.

⁵⁸ See Appendix, Documents.

⁵⁹ Appendix, Statistical Abstract 5.

agencies of the Government was not often called into requisition. When they did intercede their acts seem to have commended themselves in a high degree to the common sense of what was right.⁶⁰

PUBLIC REVENUES.

Voluntary contributions were the sole reliance for the support of the Provisional Government during the first year of its existence. But the Legislature of 1844, composed mainly of new-comers with whom tax-paying was still a habit, had no faith in subscription-paper financiering. They did not let the omission of the power of taxation from among the enumerated powers in the organic law of 1843 deter them. A bill to levy a tax of one-eighth of one per cent of the value of about all kinds of property, except farms and the produce of the fields, was passed during the first week of their session, June 25, 1844.⁶¹ Two days later an act was passed providing for the appointment of a territorial assessor and arranging for his proceeding to make the assessment for the levy almost immediately.⁶² The assessor and the collector were necessarily territorial officers until the provision for the election of county assessors in the general revenue law of December, 1845.⁶³

But the right to exercise of the power of levying on private property for the support of a government was not to go unchallenged. At the time the committee of ways and means reported the first measure enacted for levying a tax there was a minority report recommending that no other than a poll tax of one dollar be laid upon every male inhabitant of the age of twenty-one and upward, except

⁶⁰ Bancroft's Oregon, Vol. I, pp. 444-5, and Archives MS. of Governor Abernethy's Message to the Legislature, August 5, 1845. To curtail expenditures for the judiciary he recommended that "all debts or notes taken for debts except where fraud is alleged (be prevented) from being collected by judicial process."

⁶¹ Appendix, Document B.

⁶² Archives MS.

⁶³ Oregon Spectator, March 4, 1846.

negroes and Indians.⁶⁴ A year later there was a protest entered upon the journal of the Legislature denying its right to levy a tax of any kind "without the consent of the free voters of the territory previously obtained." This position was taken on the ground that the people on the day they resolved on organization (May 2, 1843), had voted that no tax should be levied and that they had confirmed this vote in adopting the subscription basis for their finances on the 5th of July following.⁶⁵

While the majority of the Legislature went ahead resolutely completing the new basis for the public revenues of the colony several provisions in the measures they enacted indicate that they expected opposition to the taxes they were imposing. Their law providing for the appointment of the assessor made it his duty "to take every man's name who shall refuse to pay a tax and return the list of all such persons refusing to the clerk and recorder, whose duty it shall be to preserve the same."⁶⁶ Section 4 of the revenue law provided "that any person refusing to pay a tax as in this act required shall have no benefit of the laws of Oregon and shall be disqualified from voting at any election in this country."⁶⁷ The collector's report for the same year refers to "the unsettled state of the public mind relative to the subject of taxation."

The revenue system of the Provisional Government was fully developed through the act of December 11, 1845.⁶⁸ It retained the features given it by this act until 1854. The ideas embodied in the act of 1844 were adhered to. They were only brought out more explicitly and more in detail. The machinery for administering the system was developed by bringing into requisition the county assessors and the county sheriffs for collectors. The rate was doubled, making

⁶⁴ Archives MS.

⁶⁵ Oregon Archives, Journals, p. 80.

⁶⁶ Oregon Archives, Laws, p. 92.

⁶⁷ Appendix, Document B.

⁶⁸ Oregon Spectator, March 4, 1846.

it one-fourth of one per cent for territorial purposes; and such rate for the county purposes, not to exceed the territorial levy, as the county courts should decree. The kinds of property taxed included: "Town lots and improvements (farms excepted), carriages, mills, clocks, and watches, horses and mules, cattle, sheep and hogs. Every qualified voter under sixty years of age must pay a poll tax of fifty cents." Merchants' licenses were classified as follows: With capital employed under \$10,000, a tax of \$20 was imposed; with capital employed over \$10,000, a tax of \$30 was imposed; with capital employed over \$15,000, a tax of \$45 was imposed; with capital employed over \$20,000, a tax of \$60 was imposed. Auctioneers' and peddlers' licenses were taxed \$10 each; upon ferry licenses the tax ranged from \$5 to \$25 at the discretion of the county court. There was paid into the county treasury for hearing and deciding each petition of a public nature, \$1; for hearing and determining each motion of counsel, \$1; for each final judgment, \$3; for allowing an appeal, \$1. The taxes not paid on or before the first Monday in October in each year should be collected the same as debts due on execution. The law subjecting property to execution, however, provided that "no property of any description whatever, shall be sold on execution, or by virtue of any other process issued by any officer, for less than two-thirds of its value at the time of such sale, after deducting all encumbrances."⁶⁹

The holder of any lawfully attested draft or scrip, in his own name, of a larger amount than his tax, could have it exchanged for two or more drafts, making together the same amount as the original, one being of the same amount as his tax to be applied in payment of it. As wheat was a legal tender at this time it was necessary to name the places in the several counties where it must be delivered when offered in payment of taxes. These were "depots for receiving the public revenues" and the person in charge of each was

⁶⁹ Oregon Spectator, February 19, 1846, and Oregon Archives, p. 33.

considered a receiver of the revenue who was to give a receipt of a prescribed form to each person at the time of his paying his taxes. This receiver was to be given by the collector a transcript of the assessment roll for the county.⁷⁰ Orders on solvent merchants were also received for public dues and it sometimes happened that the drawee neglected or refused to pay, causing trouble and delay.⁷¹

The increasing volume of scrip outstanding and its rapid depreciation toward the end of this period naturally resulted in its being presented more largely for taxes, for which it would be received without discount. But aside from instances where the Government had liabilities to a party outside its jurisdiction the embarrassment this state of things brought about is not much advertised.⁷²

The kinds of property selected as subjects of taxation exhibit a conspicuous departure from the benefit theory of taxation. The original property tax in Oregon was thoroughly unique in exempting farms, farm improvements and the products of the fields while subjecting "town lots and improvements" and the live stock of the farm to territorial and county taxes. The statutes did not make farm lands taxable in Oregon until 1854, and even then the practice of taxing farm lands was resisted.

One of the main purposes to be served by the Provisional Government was that of perfecting the titles of land claims—or at least, protecting the occupants in their claims. Surely, the value of farm property was as much enhanced through the protection afforded by this government as the value of any other. It can hardly be said that land escaped the burden of taxation because titles to it before 1846 were in suspense, and after the treaty they were vested in the National Government, for the titles to city lots were under the same hazards and city lots were taxed. There is in the making of city lots and the mercantile business the most

70 Oregon Spectator, March 4, 1846, and Oregon Archives, p. 27.

71. See Appendix, Document C, and Oregon Spectator, September 2, 1847.

72 Appendix, Documents L and M.

conspicuous subjects of taxation a suggestion of a levy of tribute upon those who had pre-empted the most available sites of trade centers and upon those who had advantages of considerable monopoly in business. The plains-crossing pioneer from the Middle West was in great majority and he took to the farm. Those who came by sea were from the Middle States and New England, and more largely took to trade. So did a number who had disconnected themselves from the Fur Company. Class interests may have been more or less consciously a determining factor in the selection of the subjects of taxation. Nevertheless, the exemption of farm lands and improvements from taxation was salutary whether emanating from the highest motives or not. Under the conditions then existing nothing needed subsidizing more than the taking and improving claims. There was consistency in subjecting those who merely filed on claims and then left them to a heavy fine in the form of an absentee tax.⁷³ The immediate co-operation of all in the creation of social advantages, best accomplished through farm improvement and cultivation, was the great desideratum. Only when land of the best quality has all been taken up is any emphasis upon a land tax in place.⁷⁴

While the general revenue law made the taxes delinquent on the first Tuesday after the first Monday in October and ordered the collectors to proceed to collect them the same as debts due on execution, the reports show that as a rule the taxes were not in great part paid in until several months later. The collector for 1844 did not report his collections until August of the following year. The time for the collection of the taxes of 1845 was extended until the last Saturday

73 See Appendix, Documents K, M, R, and T.

74 Governor Abernethy, in a message, August 5, 1845, recommended, "as one means of increasing revenue that improved farms be taxed in proportion to value of improvements; at present the farmer who depends principally on his stock as a means of subsistence is taxed, while the producer pays nothing into the treasury. There is no doubt but that this tax will be cheerfully paid by the farmer if the appropriations are made for the general welfare. Perhaps this may be found sufficient to meet necessary expenses without increasing the percentage."

in May of 1846, and for 1847 date was the first of June, 1848.⁷⁵ There naturally was a corresponding dilatoriness in making appropriations for public services and even greater in the matter of payments.⁷⁶

TREASURY ACCOUNTS.

The exact copies of the financial documents of this period appended to this paper are referred to for illustrations of the methods of business and accounting in the territorial treasury. The discrepancies between the "balance in the treasury" or the "amount due treasurer" of one report and the "amount received from former treasurer" or "amount paid former treasurer," respectively, of the succeeding report are tantalizing.⁷⁷ The existence of these discrepancies can be accounted for on the supposition that when making his report the treasurer had not drawn his commissions for the performance of the duties of his office. It is significant that in the one instance in which we have a statement showing the treasurer's account with the territory for his commissions balanced in that instance the "balance in the treasury" and the amount received from him by the succeeding treasurer do correspond.⁷⁸ Furthermore, where the statement of the account of the treasurer with the territory for his commissions is not extant the data in the reports do not suffice for reproducing these accounts. We have no complete accounts of scrip exchanged, nor of scrip issued and paid, for which transactions the treasurers were entitled to commissions.⁷⁹

⁷⁵ Oregon Spectator, March 4, 1846; Oregon Archives, Journals, p. 96; Oregon Spectator, March 4, 1846; Oregon Archives, Laws, p. 54.

⁷⁶ Appropriation Bills, Archives MSS.

⁷⁷ See Appendix, Documents G and J; J and K.

⁷⁸ See Appendix, Documents P and R.

⁷⁹ See Appendix, Statistical Abstract 2 and Document R.

APPENDIX

DOCUMENTS.

DOCUMENT A.

1.

Report of the Legislative Committee upon Ways and Means.¹

The Legislative committee report that a subscription paper as follows, be put into circulation to collect funds for defraying the expenses of the government.

We, the subscribers, pledge ourselves to pay, annually, to the treasurer of Oregon Territory the sums affixed to our respective names for the purpose of defraying the expenses of government—Provided, that, in all cases, each individual subscriber may, at any time, withdraw his name from said subscription upon paying up all arrearages and notifying the treasurer of the colony, of such desire to withdraw.

Approved by the people, July 5th, 1843.

2.

Report of the Legislative Committee upon the Judiciary.²

Article 9. There shall be a treasurer elected by the qualified electors of the territory, who shall, before entering upon the duties of his office, give bond to the executive committee, in the sum of fifteen hundred dollars, with two or more sufficient securities, to be approved by the executive committee, conditioned for the faithful discharge of the duties of his office. The treasurer shall receive all monies belonging to the territory, that may be raised by contribution, or otherwise, and shall procure suitable books in which he shall enter an account of his receipts and disbursements.

Art. 10. The treasurer shall in no case pay money out of the treasury, but according to law, and shall annually report to the legislative committee, a true account of his receipts and disbursements, with necessary vouchers for the same, and shall deliver to his successor in office, all books, money, accounts, or other property, belonging to the territory, so soon as his successor shall become qualified.

Art. 11. The treasurer shall receive for his services the sum of five per cent. of all moneys received and paid out, according to law, and three per cent. of all moneys in the treasury when he goes out of office, and two per cent. upon the disbursements of money in the treasury when he comes into office.

Approved by the people, July 5th, 1843.

1 Oregon Archives, p. 27.

2 Oregon Archives, p. 30.

DOCUMENT B.

A Bill to provid[e] for Ways and Means.¹

Sect. 1st. Be it enacted by the Legislative Committee of Oregon as follows That in order to raise a revenue for the purpose of defraying the expenses of the government there shall be levied and collected a tax of one eighth of one per cent upon the following property at a fair valuation, to wit, all merchandise brought into this country for sale, Improvements on town lots, Mills, Pleasure Carriages, Clocks, Watches, Horses, Mules, Cattle, and Hogs.

Sect. 2 All male citizens over the age of twenty-one years being a de[s]cendant of a white man shall be subject to pay a poll tax of fifty cents.

Sect 3 That it shall be the duty of the collector of revenue, to require of each and every merchant in Oregon to give him a statement in writing of the amount of all merchandise on hand to be stated on oath or affirmation which oath or affirmation the collector shall administer, and said collector shall collect and receipt for the tax upon such merchandise, which receipt shall serve said merchant for a license for next year commencing from the time given. And that when a merchant shall wish to renew his license he shall give a similar statement of all merchandise rec'd by him for sale in the preceding 12 months, and the collector shall require him only to pay tax upon the amount of said imports.

Sect 4 That any person refusing to pay a tax as in this act required shall have no benefit of the laws of Oregon and shall be disqualified from voting at any election in this country.

Sect 5 That the sheriff shall serve as exofficio collector of the revenue for which he shall receive as a compensation for his services ten per cent upon all monies collected as revenue.

Sect 6 That the sheriff before entering upon the duties of his office as collector of revenue shall enter into bond with two or more good and sufficient securities in a sum of not less than five nor more than

ten thousand dollars to be approved by the executive committee which approval shall be written on the back of said bond and the said collector's bond shall be filed in the office of the clerk of the court.

Sect 7 That the collector shall pay over into the treasury on the first Monday in each and every month in the year all monies that may be in his hands and get the treasurer's receipt therefor.

Sect 8 That it shall be the duty of the Tribunal transactus to require the collector to settle with said court at each and every regular term of the court in Clackamas County.

Sect 9 The collector of the revenue shall make full payment into the treasury on or before the first Monday in December in each year.

Sect 10 The revenue of Oregon shall be collected in specie or available orders on solvent merchants in Oregon.

Sect 11 That all acts and parts of acts contrary to this act be and the same are hereby repealed.

1 Archives MS. The first Oregon tax law, enacted by the Legislative Committee June 25, 1844.

DOCUMENT C.

Report of J. L. Meek.¹

To the Honorable Legislature

Gentlemen

In submit[t]ing to your honorable body the following report of the public monies collected by me allow me to express my deep regret that though I have spared myself neither time nor trouble there is yet so large a proportion of the tax of 1844 remaining unpaid and permit me to assure you that the collection of the amount reported below has owing to our population being much scattered and to the unsettled state of the publick mind relative to the subject of taxation, been attended with great difficulty and no inconsiderable loss to my own purse. Many of those who have paid caused me to call upon them several times before they could or would settle. Yet on the other hand I am happy to state that many of those reported as unpaid have not only expressed their willingness but even a desire to contribute their mite toward defraying the expenses of the Government, but owing to their situation and the urgency of their immediate wants they are at present unable to do as they would wish to. I am pleased

to state that the number of those who have refused to pay any tax is but small.

The amount collected of the upper country tax is.....	\$396.77
do do of the Clatsop tax is.....	11.39
	\$408.16
From this amount deduct the amount allowed by law for collecting.....	40.81
and the balance is.....	\$367.35
Of this amount I have deposited with the Treasurer.....	356.77
and have in my hands	10.35
	\$367.35
There is yet remaining unpaid of the upper country	
tax as per schedule as herewith submitted.....	\$ 70.41
do do do of Clatsop tax.....	2.57
	\$ 72.98

I also have in my possession three small orders received for taxes which are not good amounting in all to \$3.37.

Of the amount reported unpaid it is my opinion that from one half to two thirds will ultimately be collected.

With Reverence and Respect

Your obt Servt

Joseph L. Meek

Collr

I would further report in addition to the above that I collected the fine imposed by the court on A. R. Stouton [Stoughton?] for \$25.00 and paid same into the Treasury. And there is due me by the Territorial Government as follows To wit

For taking the Census	\$105.35
" tending Circuit Court.....	100.53
In all	\$205.88

(No date)²

¹ Archives MS. The first report of tax collections in Oregon.

² On December 23, 1844, J. L. Meek was allowed the further time of five months to finish the collection of the revenue for the year 1844. The Journal of the Legislature shows (Oregon Archives, Journals, p. 96), that the above report had not been obtained on August 9, 1845, and that he was ordered to report fully "as soon as practicable."

DOCUMENT D.

(First Report of Treasurer—June Session of Legislative Committee, 1844.)

To the Honorable, the Legislative Committee of the Territory of Oregon¹

The time has come when the laws of this Territory require me to report to your Honorable body the state of the Treasury. This report would have been submitted on the opening of the present session of your Honorable body had I not been so unfortunate as to lose my Pocket Book which contained the only copy of the subscription list in my possession. I can, however, state to your Honorable body the amounts of money received and disbursed with the present liabilities of the Treasury

Amount of money received.....	\$81.50
" " " paid out	\$ 91.50
Present Liabilities	
Due on G. W. LeBreton's Drft favor L. H. Judson..	9.00
Commission on \$81.50 at 5 Percentum.....	4.07

The original subscription will be found in the hands of the Executive Committee of last year. I am sorry I can not say how much money remains on subscription. I think it will not, however, exceed the claims against this government which have as yet not been filed in.

Begging your allowance for inaccuracies

I have the Honor to

Your most obt. Humble Srvt.

W. H. Willson

Treas. Oregon Ter.

[No date]²

[Endorsed on back: "Treasurers Report W. H. Willson No. 1."]

¹ Archives MS.

² The Journal of this session of the Legislative Committee shows that the treasurer made his report for the preceding year on June 20, 1844 (Oregon Archives, p. 41.)

DOCUMENT E.

[J. Henry Brown in his "Political History of the Provisional Government," p. 156, gives a report of the Committee of Ways and Means on the Treasurer's

report of 1844. A copy of this was not found among the MSS. of the Archives.]
Report of Committee of Ways and Means on Treasurer's Report, 1844.

To copying laws, &c. by Geo. W. LeBreton.....	\$90.00	
To books purchased of J. A. O'Neil*.....	10.00	
To delivery of same	5.00	
Total	\$105.00	
By subscriptions paid		\$81.50
Amount due on account rendered.....		23.50
Total	\$105.00	

[No date.]¹

* The minutes of the public meeting held July 5, 1843, at which the people adopted the organic laws reported by the Legislative Committee and Article 12 of the organic laws show that the laws of Iowa Territory were adopted for matters not covered by Oregon legislation. At the same meeting it was ordered that the several law books of Jas. O'Neil be purchased to be the property of the community. Some two years before this, when partial organization was effected, "the Supreme Judge with probate powers" elected was instructed to act according to the laws of the State of New York. (Oregon Archives, p. 6.) It was later reported by those who participated in this movement that there was no copy of the laws of that State in the country. W. H. Gray in his History of Oregon says: I query whether there was a single copy of the laws of that State in the country for ten years after the last resolution was passed. I know there was none at the time, and only a single copy of the laws of Iowa two years after. P. 201.

|| Twenty-three dollars and fifty cents were later paid the Treasurer to balance his account with the Territory, but his claim for handling the public moneys was ignored, probably because of his misfortune or carelessness in losing the subscription list.

1 The Journal of this session indicates that it was the same day the Treasurer reported—June 20, 1844. (Oregon Archives, p. 41.)

DOCUMENT F.

Report of the Treasurer to the Honorable Legislature of Oregon assembled.¹

The following statement the treasurer trusts will prove correct as far as it extends and at the same time takes occasion [sic] to remark that but little funds have been passed over to him in consequence according the report of the collector of the high water and otherwise bad weather preventing him from travelling the necessary rounds for that purpose. The Treasurer would therefor humbly suggest that an extension of time be granted for the purpose of enabling him to complete the account for the current year.

Very Respectfully

Philip Foster—Treas.

Willamette Fall Dec 18th, 44.

	\$	cents
By taxes received from collector.....	313.81	
" Licenses from two ferrys.....	40.00	
One fine \$5	5.00	
	<u>\$358.31</u>	
	\$	cts
Paid out for Stationry [sic].....	20.88	
Pd " for use of Hathaway House.....	15.00	
" Judge Babcock's Term	60.00	
" Secretary	20.00	
	<u>115.88</u>	
a balance remaining in the Treasury.....		\$242.93

[Endorsed on back: "Treasurer's Report read and laid upon the Table."]

1 Archives MS.

DOCUMENT G.

Report.1

To the honorable Legislative Committee of Oregon

I have the honor gentlemen, to make my Report as Treasurer of Oregon. But, in the meantime, permit me to remark that, the Revenue which has come into the Treasury, will fall very far short of meeting the demands against it; and without more efficient means, or otherwise, more judicious legislation, this little Government will find itself involved in such a manner as to require a series of years to unfetter its wheels.

	Dr	Cr
1844		
Ferry License		
July 4. By H. Burns, on Abernethy.....		\$20.00
Sept. 2 " R. Moore, on Ermatinger.....		20.00
	amount	<u>\$40.00</u>
Fines to the Gov't		
July 29 By W. P. Dougherty on Abernethy.....		5.00
1845		
Jany 10 By Stoughton on Abernethy.....		25.00
March 11 By Alderman on Ermatinger.....		7.78
Apl 29 By Dawson on Abernethy.....		15.00
	amount	<u>52.78</u>

1844 Advalorem Tax

Oct. 29	By 96	8-100	Dollars on Abernethy.....	96.08
" "	" By 22	52-100	Dollars order on Couch.....	22.52
" "	" 83	2-100	Dollars do on Ermatinger.....	83.02
" "	" 50-100	Dollars	" " Foster.....	.50
Dec. 17	" 45	6-100	" do Ermatinger.....	45.06
" "	" 49	84-100	" " Abernethy.....	49.84
" "	" 6	27-100	" Couch.....	6.27
" "	" 5	89-100	" Couch note	5.39

\$308.68

(New page)

Dec. 17	By 3	48-100	Dollars order on Abernethy	3.48
" "	" 1	15-100	" " " Ermatinger	1.15

1845

Jany 31	By 4	50-100	Dollars on Ermatinger.....	4.50
" "	" 11	45-100	" " Abernethy	11.45
" "	" "	50-100	" " P. Foster	.50
" "	" 1	" "	" " P. Foster	1.00
Apl. 29	" 12	14-100	" " Ermatinger	12.14
" "	" 7	32-100	" " Abernethy	7.32
May 15	" 1	20-100	" " Ermatinger	1.20
" "	" 2	39-100	" " Abernethy	2.39

Amount 45.13

Am't brot. over 308.68

1844

358.80[1]

July 5.	To Stationery.....	4.88
" 23	" Do	4.75
Dec 17	" Do	10.75
Apl 2 '45	Do	1.25

\$21.63

June 18 8.37

30.00

1844

Dr.

Oct. 3	Paid J. W. Nesmith by P. Foster, Jury fees.....	5.00
" "	use of room—individual funds.....	3.00
" "	Paid J. M. Wain by P. Foster Individual funds.....	20.00
" 5	" J. E. Long Appropriation on Ermatinger-Government "	15.00
" 29"	Paid Hathaway do use of House.....	60.00
Nov. 8	" Judge Babcock—appropriation.....	60.00
Dec. 25	" R. Newell Do	7.00
Jany 28 '45	Paid P. Foster on Ermatinger.....	6.50
" 30	" P. Foster " Couch.....	50.00
" "	Paid J. L. Meek " Ermatinger.....	61.96
" "	Do J. L. Meek " Abernethy.....	5.00
May 12	Jury fees " Do	5.06
" 14	Do Do " Do	4.98
" 16	Do Do Do	2.62
" 30	Do Do Do	

306.12

(New page)

1845		Dr.
June 6	Paid Jury fees on Couch.....	3.00
" " "	P. Foster Couch's note to J. L. Meek, Dated Dec 16, 1844	5.39
" " "	Larrison's Jury Rec't Dated Dec '44	
" " "	by P. Foster—individual fund.....	3.42
" " "	McCaddon Jury fee dated 2nd Oct. '44	
" " "	by P. Foster—individual fund	3.00
" " "	Pickett 2 jury Rec't Dated 12 Oct '44	
" " "	by P. Foster—individual fund.....	6.00
" " "	A. Hewitt Jury Rec't Apl 23rd '45	
" " "	by P. Foster—individual fund.....	3.00
" " "	Jury fees on Aberneth(y).....	3.00
	Amount	26.81
	Amount brot. over	306.12
		332.93
1845	Young's Estate.	
March 11,	By \$300 Dollars paid by A. L. Lovejoy	
	Admr on E. Young's estate on Ermatinger...	300.00
" " "	To 291 66 2-3—100 Dollars Jail fund Dawson	
	& Oty on Ermatinger	291.66 2-3
Apr. 17	By 300 Dollars on Abernethy.....	300.00
" " "	To 145 83-100 Dawson & Oty Do.....	145.83
" " "	12 " to H. Ernberg for	
	draft of jail on Ermatinger.....	12.00
May 5	By 300 Dollars " Do	300.00
" " "	To 291 66 2-3—100 to Dawson & Oty Do.....	291.66 2-3 900.00
June 9	" 45 88-10 jail fund to Dawson & Oty on Abernethy	45.86
		787.04 1-3
	Stationary &c, &c.....	362.93
		1149.97 1-3
	Ferry License	40.00
	Fines	52.78
	Advalorem Tax	353.41*
		1346.19

All of which is respectfully submitted

Phillip Foster—Treas.

1 Archives MS.

* An error of 40 cents was made by Treasurer in bringing this sum over.

|| This would leave balance due treasurer of \$196.22. Compare that sum with first item in Document J. The discrepancy can be accounted for only on basis of the treasurer taging out his commissions.

DOCUMENT H.

To the Honorable the House of Representatives of Oregon Territory.¹
Gentlemen

In compliance with the resolve of your Honorable body calling upon me to report upon the state of the treasury, I beg to present the annexed schedule, giving in round numbers the deficiencies of the Funds in hand to meet the responsibilities of Government.

Am't of Funds in the Treasury.....	\$ 441.00
Recpt from A. L. Lovejoy Executor of Young's Estate.....	\$2000.00
Treasury scrip issued and not yet taken up.....	\$1100.00
Legislatures and Clerks fees for which no scrip has been issued....	\$ 500.00
From the above schedule your Honorable Body will see that the responsibilities of the Government are.....	\$3600.00
Deduct funds in Hand.....	\$ 441.00
and there will remain a Balance of.....	\$3159

I have the Honor to be
Gentlemen your obt Servt

Frs Ermatinger Treas.

Oregon City 12th August 1845.

¹ Archives MS.

DOCUMENT I.

To The Honourable the House of Representatives of Oregon Territory¹
Gentlemen

In compliance with the call of your Honourable body, I beg, to present the following report—

The responsibilities of the Government are

To the Estate of E. Young Dr.....	2315—
" Scrip issued and unpaid.....	500—
" F Ermatinger Merchant	400—
" Legislative fees supposing the session to continue 20 days.....	560
" Salaries of Governor Judge & Clerks.....	900
	<u>\$4675</u>

To meet this sum there remains the unpaid Taxes of the year, the amount of which I am at present unable to report upon—as I believe the assessment has not yet been completed, and as in the collection of the Taxes there appears to be great difficulties. I will with submission [sic] recommend to your honourable body to pass a law empowering

the Sheriffs of the different districts to collect all monies due to the Government for Taxes without the penalties attached to an order from the Treasurer and to complete the year 1845.

I have the honour to be
Gentlemen

Your very humble
and obedient servant,

Frs Ermatinger Treas.

Oregon City
Dec 10th 1845.

1 Archives MS.

DOCUMENT J.

Treasurer of Oregon Territory¹

		Dr. to Sundries	
To	Amt. received from P. Foster as treasury funds.....	\$	132.12
To	" Taxes collected by you.....		526.66
"	" Licenses " " " ".....		208.00
"	" rec'd from A. Lovejoy, admr.....		1415.00
"	" " " M. Whitman, donation.....		10.00
"	" Taxes rec'd from Sheriff Holmes.....		20.99
"	" " " " " Hughes.....		76.84
"	" " " " " Owen.....		40.73
"	" Scrip issued.....		1933.04
			\$4363.38

Sundries

		Dr. to Treasurer.	
By	Am't Scrip paid.....	\$	307.56
"	" Leg. fees " ".....		1541.00
"	" Jury " " ".....		195.32
"	" Clerk and Recorder " ".....		72.50
"	" Secretary " ".....		111.31
"	" Clatsop election paid.....		17.50
"	" Supreme & Criminal Judge " ".....		100.00
"	" Circuit Judge " ".....		250.00
"	" Clerk —44 " ".....		20.00
"	" Secretary " ".....		96.00
"	" Circuit Attorney " ".....		112.50
"	" W. Wilson " [W. H. Wilson].....		23.50
"	" Sheriff " ".....		205.88
"	" Dawson & Co (Jail Ap.) " ".....		249.95
"	" Lunatics " ".....		200.00

" " Exec. Com. "	37.50
" " Clerk House "	40.00
" " Contingent Expenses "	95.79
[New Page] forward	\$3976.31
brot forward	3976.31
By Am't paid Stationery	42.40
" " Governor Salary 1 Qr.	75.00
" " " for printing	16.00
" " " P. O. Dept.	50.00
" " " Secretary	158.75
" " " Treasurer	216.86
	\$4535.32
Less debit column	4363.38
	\$171.94
To amount jury fees paid by P. Foster Tr.	47.08
(Balance due Treasury)	124.86
By amo't rec'd per P. Foster from Admr. E. Young	\$900.00
To Estate E. Young per P. Foster Tr.	900
[Endorsed on back: "F. Ermatinger's a-c as Treasurer with Oregon Territory rend. Mch 4-46."]*	

1 Archives MS.

* Francis Ermatinger resigned as Territorial Treasurer on March 4, 1846, and as the Legislature was not in session the above report was presented to it on December 1, 1846, by his successor, Jno. H. Couch. See statement of Couch presented on that date in next document.

DOCUMENT K.

[Addressed on the outside: To the Hon the Legislature of Oregon.]

I submit to you a statement¹ showing the state of the Treasury. Also the Treasurer's report of last year.

You will perceive by referring to it that

the amount of scrip issued was	1933.04	
of that amt there was	307.56	
paid, leaving a balance outstanding of		1625.48
which amount added to issue since March 4th		
not paid makes the total of	1879.64	
outstanding at this date.		

The Postmaster's report handed him shows the department in debt 116.00. The Amt. appropriated (\$50) with amount of receipts makes a total of 169.30. Amot paid out total of 285.30 leaving a balance of \$116.00 due by the department—all of which I respectfully submit to you

John. H. Couch
Territorial Treasurer.

Oregon City
Dec 1st 1846.

Treasurer of Oregon Territory

Dr To Sundries.

To Amt Licences collected by you.....	70.00
" " Received from A. L. Lovejoy, Admstor.....	500.00
" " Taxes recd from Sheriff Holmes (Clackamas).....	384.06
" do " " Hughes (Champoeg)	26.88
" do " " Pue (Twality)	24.85
" do " " Jackson (Linn)	40.53
" do " " Owens (Clatsop)	9.84
" do " " Baker (YamHill)	103.88
" do " " Hembree (do do).....	39.13
Absentee Tax (Claims) Collected.....	100.00
Scrip issued	1401.60

Sundries Dr.

To Treasurer

By Amt Scrip paid to date.....	1147.44
" " Legislative Fees paid.....	58.00
" " Jury do "	49.78
" " Engrossing Clerk paid.....	20.00
" " Supreme Judge 3 Qrs. Salary.....	150.00
" " Criminal do 3 " "	150.00
" " Circuit Attorney	113.87
" " Sheriffs	17.08
" " Contingent expense—House	31.21
" " Governor 4 Qrs.....	300.00
" " Super Indian Affairs 3 "	150.00
" " paid house rent &c Champoeg.....	16.00
" " Expense Supreme & C. Courts.....	20.00
" " " W. C. Remick (Jail Tub).....	4.00
" " " D. Gil[1]espie (Oregon seal).....	25.00
" " " Printing association (for Laws).....	300.00
" " " S. W. Moss on a-c assessing.....	13.10
" " " Stationery	10.10
" " " Interest on scrip	25.13

[New Page]

forward

2600.71(61)

Forward

2600.71

By Amt paid Treasurer Clackamas Co.....	38.00
" " " F. Ermatinger (Balance)	8.50
" " "	48.92

2696.13

2700.77

2696.13

balance

4.64

Whole Amt Scrip out this date.....\$1879.64

Oregon City Dec 1st-46.

DOCUMENT L.

To the "Hon. the Legislature of Oregon."¹
Gentlemen

In answer to a resolution passed by the House calling upon me for a report of the State of the Treasury I would say, that I have handed in my report which the House I believe accepted, and for the further information of the committee to whom the report was referred, I would state that in the liabilities of the Gov't there is contained the sum of \$140.94 due the Hudson Bay Co. in Oregon City which amt has been standing since the Books were passed to me (Mch 4-46) and I have never in the whole amt of receipts been able to pay any to them on account as the receipts from the sheriffs & and others have been paid me in scrip with a few exceptions. The whole amount paid in from the estate of Ewen [sic] Young to this date is \$2815 Dollars; any further information respecting the finances of the Gov't that I am in possession of should be hap[p]y to impart. Respectfully yours

Jno. H. Couch Treas.

Jno. P. Brooks Dpty.

Oregon City Dec 5-46.

¹ Archives MS.

DOCUMENT M.

[A more detailed report submitted four days later than the above—December 9, 1846.]

State of the Treasury Dec. 1, 1846.¹

Funds in hands—

Amt due by Geo. Abernethy per a-c.....	\$81.54
" " " Jno H. Couch " "	16.92
" " " F. W. Pettygrove	11.27
" " " H. B. Co. Ft. Vancouver.....	16.47½

126.15½

Liabilities:—

Amt due H. B. Co. Oregon City.....	140.94
" collected of the Estate Ewing Young.....	2815.00
Scrip outstanding at this date (not paid).....	1879.64

4835.58

Receipts since Dec 1, '46 to date:—

Taxes from Jno R. Jackson, Sheriff Lewis Co.....	24.58
" " " " " Vancouver (Co)	57.73
" " Wm Holmes, Sheriff Clackamas.....	115.00

¹ Archives MS.

FINANCES OF PROVISIONAL GOVERNMENT.

403

Licences paid by R. K. Payne	110.00
" " " H. N. Winslow	100.00
Absentee Tax pd by J. R. Jackson Vancouver Co.....	10.00

407.31

The receipts since Dec 1, '46, have been paid me wholly in scrip.

Interest paid on scrip Dec. 9,	3.59.....	3.59
--------------------------------	-----------	------

403.72

Dec. 9, '46

Jno P Brooks.

Dpty Treas.

[Written across the above document are the words: "Entered on Books. G. W. Bell, Auditor Public a-c Oregon Territory."]²

Scrip out 1879.64

Int. 3.59

Ist. 1883.23

Ret since Dec..... 407.31

1475.92

H. Bay	140.94
--------	--------

Ewing Young 2815.00

4431.86 Balance Lias

G. W. Bell.

Amount due on appropriations of 1844 and 1845 at Decembr 1. '46.

Balance of appropriations for pay of Legislature.....	25.00
---	-------

Balance due for pay of Jurors	54.90
-------------------------------------	-------

Contingent expenses of House.....	43.79
-----------------------------------	-------

Expenses of Supreme and Criminal Courts.....	80.00
--	-------

Governor's Salary—Whole amount paid ending his last Qr. Oct. 1, '46..

Judge Supreme Court—Qr. ending Dec. 6, '46.....	50.00
---	-------

" Criminal do	" " " " "	50.00
---------------	-----------------	-------

Circuit Attorney Qr. end Sep 12, '46.....	136.18
---	--------

Super Indian Affairs.....	50.00
---------------------------	-------

Paid of the above up to date.

"	P. H. Burnett, Dec. 8, $\frac{1}{4}$ Salary S. J.....	50.00
---	---	-------

"	"	"	"	"	"	1/2	"	C. J.	50.00
---	---	---	---	---	---	-----	---	-------	-------

Dec 9-46

Jno P. Brooks Dpty Tr.

[There is written across the above document the following: "Entered on Auditor's Books. G. W. Bell, Auditor O. Terrty."]

2 The Territorial Treasurer had been ex-officio Auditor, but on December 19, 1846, the office of Auditor of Public Accounts was established. The Auditor in opening his books transcribed the accounts of the Treasurer and the Committee of Ways and Means of the Legislature were evidently at this time plying the Treasurer for reports that all the results of the financial legislation and treasury transactions should be shown completely.

DOCUMENT N.1

Appropriations.			
For pay Legislature, 1844.			\$100
do do do Aug. 20-45			900
" do do 1844			66
" do do Dec. 22d, '45			1066
			500
whole amt.			\$1566
" Jury Fees 1844			300
" Contingent expenses, House Dec. 22, '45			\$ 75
" " expenses Supreme & C. Courts			\$100
Salaried officers			
Governor—Aug. 20, '45			\$300
Supreme Judge and Criminal do			\$400
Circuit Attorney Aug. 20, '45			\$250
Superintendent Indian Affairs			\$200
Amts paid of the above appropriations			
Legislative fees	\$1541.00	unpaid	\$ 25
Jury fees	245.10	"	\$ 54 90
Contingent expenses of the House	31.21		\$ 43.79
Expenses Supreme and Criminal Courts	20.00		\$ 80.00
Governor	300.00		
Judge Supreme Court 3 Qrs	150.00		\$ 50.00
" Criminal " "	150.00		\$ 50.00
Circuit Attorney	113.87		\$136.13
Superintendent Indian Affairs	150.00		\$ 50.00
Dec. 8th, 1846.			
Paid P. H. Burnett $\frac{1}{4}$ Salary Supreme Judge			\$ 50
" " " do $\frac{1}{4}$ do Criminal do			\$ 50

1 This document in MS. bears no date and no endorsement, but is a statement of conditions at close of 1846.

DOCUMENT O.

Report of Com. Ways and Means. Dec. 10, 1846.¹

The committee beg leave to report in part and would respectfully submit the following

Indebtedness of Post office per Postmaster's report	116.
Amount due the Hudson's Bay Co (Treasurer's)	140.94
Unpaid officers of last Quarter	494.82
Scrip outstanding	1879.64
\$2631.40	

¹ Archives MS.

Amt collected from Estate of Ewen [sic] Young to present date....\$2815
 Returns from Clackamas, Polk, Yamhill and Tuality counties as per
 assessment roll\$1372.36
 Provable [sic] expenses of the present session of the Legislature..... 905.00

The following named counties as yet have made no returns of
 assessment to the Treasurer: Champoeg, Vancouver, Lewis and Clatsop.

Dec. 10 Assessment roll of Louis [sic] County..... 133.25
 Vancouver County 164.55

DOCUMENT P.

Treasurer of Oregon Territory To sundries Dr.*

1847	Dr.	
To Balance	39.50	
To Licenses collected	515.00	
To Taxes from Sheriff Holmes, Clackamas County.....	115.00	
" do " do Martin, Champoeg County.....	133.25	
" do " do Baker, Yamhill County.....	20.00	
" do " do Mulkey, Tualatin county	27.75	
" do " do Wiley, Tualatin county.....	120.14	
" do " do Jackson, Vancouver county.....	165.26	
" do " do Jackson, Lewis county	110.89	
To absentee taxes collected	345.00	
To scrip issued	2912.60	
		4504.42
Sundries Dr To Treasurer		
By scrip paid	1377.61	
To Auditor's drafts (on file).....	2693.08	
To paid estate Le Breton.....	7.29	
" " Hudson's Bay Co. (Falls) their account.....	140.94	
" " interest on scrip.....	43.26	
" " treasurer (bill on file).....	203.66	
To Balance (funds on hand).....	38.63	

diff 5c

4504.47

Jno H. Couch
 per Jno P. Brooks

Oregon City Oct 15-47.1

* Archives MS.; also Oregon Archives, p. 217.

|| Cf. item, "The amt recd of former Treasurer" of Document R.

1 Jno. H. Couch resigned as treasurer on this date and the above report was submitted to the Legislature by his successor, W. K. Kilborn, on December 9 of the same year.

DOCUMENT Q.

Oregon Territory in a-c with Jno H. Couch (Treasurer) Dr.*

1846				
Mar. 4	To Funds in hands received from F. Ermatinger			
	Am't 100.65 c 2 per ct....		2.00	
Dec. 8	" " " " Scrip issued Mch 4-46 to date.....	2386.64	47.78	
" "	" " " " paid to date & exchanged.....	2182.48	42.64	
" "	" " " " Funds paid dues of Gov't.....	155.76	3.11	
1846				
Dec 8	To Received Taxes of Gov't 1319.02 c. 2 per ct....		26.38	
				121.87
1846	Contra			
Oct. 13	By Scrip.....	33.92		
" "	Draft on Jno. H. Couch Mcht.....	15.00	48.92	
Dec 8	To Balance due me.....		72.95	
" 21	Scrip issued to 21st Dec from 8th.....	100.00 c 2 per ct	2.00	
" "	" do paid from 8 to 21st "	78.72	1.57	
" "	Funds received—dues of Gov't.....	82.31	1.65	
				78.17
1847	Contra			
Apl. 10	By Scrip.....		78.17	
1847				
June 8,	To Funds in hands.....	107.16 c 2 per ct	2.15	
Sept. 27,	" " " " Scrip Issued from Dec 21 46 to date 2419.58 " "		48.39	
" "	" do paid & exchanged.....	1576.16	31.53	
" "	" " Funds paid out	242.35	4.85	
" "	Taxes &c received.....	1322.12	26.44	
				113.36
	Contra			
By Treasurer's	draft on Jno H. Couch Mcht.....		18.42	
" Scrip			94.94	
				113.36
1847				
Oct. 16	To Funds received from Sept 27-47	160.14 2 per ct	3.20	
" " " "	do paid " " " "	161.04 " " "	3.22	
" Scrip issued to date		285.95	5.71	
				12.18
	Contra			
By Scrip				12.13
Oregon City,	Oct. 15, 1847.			

* Archives MS.

DOCUMENT R.

The Treasurer of Oregon Territory most respectfully reports to the Honourable Legislature of Oregon¹

That the Amt of scrip issued by former treasurers is.....	\$7,752.12	
Amt issued by me.....	1,151.07	
making the gross amt issued.....	\$8,903.19	
From which take amt redeemed by former treasurers.....	\$4,328.83	
Amt redeemed by me.....	450.90	
Making gross amt redeemed		4,779.73
Leaving the amt of outstanding scrip.....		4,123.46*
From which take Amt of funds in Treasury.....		43.72
which amt of liabilities unprovided for.....		4,079.74
The amount 1151.07 issued by me was as follows:		
For auditor's drafts.....	550	
“ 10 pr ct. on 157.22 paid in by R. E. Wiley..	15.71	
Amt issued in making change.....	185.36	
“ “ to Clackamas Co for errors of former Treasurer	400.00	
making in all	1151.07	
The amt recd of former Treasr.....	\$38.63	
“ “ of Absentee Tax col.....	60.00	
“ “ “ Licenses “ “	70.00	
“ “ Scrip issued	1151.07	
“ “ recd of R. E. Wiley, Shrf of Twality Co.....	157.22	
Amounting in all.....		\$1476.92
Amt on Deposit at G. Abernethy.....	\$28.63	
“ “ “ Hudson B. C.....	10.00	
“ “ “ Kilborn L & C (?).....	5.09	
Interest paid	16.59	
Scrip redeemed	450.90	
10 pr. ct. paid R. E. Wiley on 157.22.....	15.71	
Auditor's drafts	550.00	
Amt paid Clackamas Co on error in License.....	400.00	
Amounting in all.....		\$1476.92

In addition to the foregoing and as a part of the same I beg leave to submit the former Treasurer's report.²

W. K. Kilborn Treasurer

By N. Smith Dpty

Oregon City, Dec. 9, 1847.

¹ Archives MS., and in Oregon Archives with above date, p. 215.

* According to preceding reports:

Am't scrip issued	6250.83
Am't issued by K.....	1151.07
Total am't issued.....	7401.90
Am't redeemed by former Treasurers..	2832.61
Am't redeemed by K.....	450.90
	3283.51
Am't outstanding	4118.39

2 See Document Q.

DOCUMENT S.

Auditor's Report.¹

Treasury Department, Auditor's Office,
Oregon City, Dec. 7, 1847.

The auditor of public accounts has the honor to lay before the House of Representatives his Report, showing the amount of claims audited by him, for the year ending on 1st December, 1847, together with a full abstract of the state of the treasury, so far as the same has yet come within the duties of his office.

Whole amt of warrants drawn upon the treasury.....\$3243.08

Which warrants were drawn under the following heads of appropriations, as exhibited in the Tables hereunto annexed; to wit:—

Heads of Appropriations.	Amount Appropriated.	Amount Expended.	Amount Unexpended.
Relief of Fred Prigg	27.88	27.88	
“ “ A. L. Lovejoy.....	34.25	34.25	
“ “ J. W. Nesmith.....	60.00	60.00	
“ “ Estate of J E Long.....	150.00	150.00	
“ “ S. W. Moss.....	100.00	100.00	
“ “ Post Office Department.....	116.00	116.00	
“ “ Hudson Bay Company.....	140.94		140.94
To pay of unpaid officers of last quarter	494.82		494.82
To pay of Legislature to 19th Dec. 1846	1000.00	888.60	111.40
To pay of Judiciary Department.....	1500.00	987.75	512.25
“ “ “ Exec “	300.00	300.00	
“ “ “ Indian “	200.00	150.00	50.00
“ “ “ Contingent Expenses.....	100.00	41.19	58.81
To pay of H. M. Knighton	32.12	32.12	
Special account for			
for amount due Andrew Hembree....	226.75	226.75	
Amount drawn under appropriations of Dec. 1846 [Totals are not given]			

¹ Archives MS. and Oregon Archives, pp. 211-214.

To which add the amount drawn on the on the different balances as per treasurer's report of 9th Dec., 1846 to wit:—

For pay of Legislature	25.00	24.60	.40
" " " Jurors	54.90	9.34	45.56
" " " Contingent Expenses	43.79		43.79
" " " Expenses of supreme and criminal courts	80.00	10.95	69.05
" " " Circuit Attorney	136.13	33.65	102.48
" " " Superintendent			
Indian Affairs	50.00	50.00	

Total amount of warrants drawn on the treasurer, which ware [sic] for claims audited in favor of the following persons, for the several amounts and in the order exhibited in the following tables to wit:—

Voucher No.	1	Lawrence Hall	\$42.40
" "	2	Robert Newell	42.60
" "	3	D. H. Lowndale	41.00
" "	4	J. D. Boon	46.00
" "	5	Jesse Looney	50.00
" "	6	J. E. Williams	38.00
" "	7	W. G. T. Vault, Postmaster general.	116.00
" "	8	W. G. TVault	36.00
" "	9	A. Chamberlain	43.00
" "	10	Geo. Summers	63.00
" "	11	Hiram Straight	38.00
" "	12	J. W. Nesmith	60.00
" "	13	A. L. Lovejoy	34 25
" "	14	A. McKinley	2.25
" "	15	N. Huber	38.00
" "	16	N. Huber	11.00
" "	17	A. J. Hembree	41.00
" "	18	H. N. Piers	44.00
" "	19	J. L. Meek	43.00
" "	20	S. W. Moss	100.00
Voucher No.	21	H. M. Knighton	93.00
" "	22	H. M. Knighton	32.12
" "	23	Frederick Prigg	27.88
" "	24	A. L. Lovejoy	38.00
" "	25	W. F. Tolmie	68.00
" "	26	Estate of J. E. Long	150.00
" "	27	T. Magruder (McG)	22.00
" "	28	Thos. Owens	3.52
" "	29	Peter H. Burnett	12.75
" "	30	Angus McDonald	42.60
" "	31	A. Hembree	226.75
" "	32	Noys Smith	8.00
" "	33	John Edmunds	5.40
" "	34	Robert Newell	24.60
" "	35	A. L. Lovejoy	33.65
" "	36	A. L. Lovejoy	75.00
" "	37	A. A. Skinner	200.00
" "	38	Charles Rondo	3.94
" "	39	J. Quinn Thornton	50.00

"	"	40 A. L. Lovejoy.....	75.00
"	"	41 A. A. Skinner	200.00
"	"	42 J. Quinn Thornton	50.00
"	"	43 Oregon Printing Association.....	35.42
"	"	44 A. A. Skinner	200.00
"	"	45 A. L. Lovejoy	75.00
"	"	46 James W. Boyle.....	10.95
"	"	47 J. Quin Thornton	50.00
"	"	48 George Abernethy	300.00*
"	"	49 George Abernethy	150.00
"	"	50 George Abernethy	50.00
Liabilities			

The following are items of liabilities, as exhibited in the treasurer's report of December 9, 1846 to wit:—

Amount due Am H. Bay company at O City.....	\$140.94
Amount collected of Estate of Ewing Young.....	2815.00
Amount of scrip outstanding	1475.92
	\$ 4431.86

Assets

The following are items of assets, as exhibited in the treasurer's report of December 9, 1846 to wit:—

Amount due by George Abernethy, & Co. per account..	\$81.54
" " " John H. Couch	16.92
" " " F. W. Pettygrove	11.27
" " " H. B. company, at Fort Vancouver..	16.42
	\$126.15
Amount of assessment of territorial revenue in Clackamas county, for 1847, as per report of county clerk of November 1847	714.10
	\$840.25

Recapitulation

Amount of liabilities Pr treasurer's report of 9th Decr 1846	\$4431.86
For warrants drawn for fiscal year.....	3243.08
	\$7674.94

The foregoing statements do not show the true state of the territorial accounts. Various sums have, no doubt, been received into the

* See also Documents K and N. It is repeatedly asserted in Bancroft's Oregon (Vol. I, p. 479 and Vol II, p. 63) that Governor Abernethy drew no salary under the Provisional Government. This impression was probably received from his having much worthless scrip on hand, for which he was reimbursed by the Legislature in 1872, receiving \$2,986.21. The original amount on which interest accumulated was \$1,187.29. Session Laws 1872, p. 172.

|| Cf. Documents M and O.

treasury during the year, which were [sic] not reported to the auditor's department, in the absence of directory statutes to that effect. All of which is respectfully submitted.

G. W. Bell.

DOCUMENT T.

"To the Hon House of Representatives of Oregon Territory now in Session."

The Treasurer would respectfully beg leave to Report as follows

The whole amt of Scrip Issued by myself & former Treasurers is..	14,373.91
Amt Redeemed	8,935.52

Outstanding Scrip is	\$ 5,438.59
----------------------------	-------------

Since the last report there has been

Dr

Scrip Issued	5470.72
Absentee Taxes	660.00
County Taxes	1428.50
Licenses to vend Mdze &c.....	305.00

Cr

Paid Auditor's Drfts.....	3529.18
" Interest on Scrip.....	116.70
" 10 pr. ct collection on Taxes.....	62.50
Scrip redeemed	4155.79

7864.22

The Treasurer would beg of your Hon. Body to devise some means for the payment of the interest on the scrip as the way it now stands the Territory is paying compound interest which you are all aware the Territory can ill afford. I would humbly suggest that it would be advantageous to place to the credit of the Territory funds sufficient to meet the anticipated demand in some store and when the scrip is presented for exchange draw an order for the interest and issue scrip for the actual amount on the face of the Crip. Or again authorize the Treasurer to issue scrip without interest for the amt of the Interest due. Your Hon. body will please observe that but few taxes have been paid in. From Polk, Linn, and Benton county no returns have been made—from other counties returns have been forwarded. But excepting Clackamas, Tuality and Yamhill no tax has been received

for 1848. Hoping that some means may be devised for the more punctual payment of the taxes as your Hon. Body may see fit I am

gent

your obt Sert

Wm. K. Kilborn

Treas of O. T.

[No date, and endorsed simply: "Ter Treasurers Report."]*

* The Journal of the Legislature shows that the above report was received on February 10, 1849. P. 292 Oregon Archives.

DOCUMENT U.

The Auditor of Public Accounts most respectfully reports to the Honorable Legislature of Oregon, the amount of claims audited for the year commencing Dec 7th, 1847, to date by himself and two auditors resigned as follows

Whole amount of warrants drawn upon the Treasurer..... 3529.20

By former Auditor.... 3204.10

" H. Clark 325.10

The amount drawn this year from the unexpended appropriation

of last year 342.85

3186.35

Leaving 3186.35 as the amount expended from the appropriations of the year as follows:—

To what appropriated	Amt appropriated.	Expended	Unexpended
Pay of Legislature	1200.00	1069.40	130.60
Executive Department	300.00	225.00	75.00
Circuit Attorney	300.00	225.00	75.00
Fredk Prigg Sec State.....	80.38	80.38	
G. W. Bell Auditor.....	68.87	68.87	
Territorial Treasurer	500.00	336.20	163.80
Judiciary Department	1600.00	825.00	775.00
Indn Dept.....	200.00	100.00	100.00
Contingent Expenses	500.00	256.50	243.50

Whole amount appropriated..... 4749.25

Whole amount expended 3186.35

Whole amount unexpended 1562.90

The **Liabilities** and assets of the Territory will be found **only** by referring to the Treasurer's report as **no account** of them appears upon the **auditors** Books from December 1-46 as presented to me a short time since.

In addition to the foregoing and as part of the same I beg leave to

submit to you the Auditors Book, as I cannot believe that the accounts have been kept according to the requirements of the law respecting the auditorship.

H. Clark

Oregon City, Feby 9th, 1849.

Audtr.

* Archives MS., and Brown's Political History of Oregon, p. 462.

DOCUMENT V.

[Report of the Committee of Ways and Means, Feb. 12, 1849.]*

The Committee to whom was referred the the Report of the Treasurer and Auditor of Public accounts ask leave [sic] to report: That they have had the same under consideration and find that, from the manner the law authorises the Treasurer to exchange scrip it is impossible for the Auditors and Treasurers Books to correspond.

The report of the Treasurer shows outstanding Scrip amount to....	\$5438.59
The amount of draft drawn on the Treasurer by auditor is.....	3529.18
The Auditors report shows amount of warrants drawn on Treasurer is	3529.20

Making a nominal difference of two cents.

The appropriation made for the year ending I Tuesday in December, 1848 amounted to.....	\$4749.25
There has been expended of that amount.....	3186.35
leaving a balance unexpended	1562.90

Your Committee would recommend the modification of the law authorizing the Treasurer to exchange Scrip to save the Territory from paying Compound Interest.

Respectfully submitted

M. Crawford Chrmn.

* Archives MS. Not dated, but date obtained from Journal, Oregon Archives, p. 297.

STATISTICAL ABSTRACTS.

ABSTRACT 1.

Receipts and Expenditures.

Date of Report—May 2, 1843, to June 20, 1844.

Receipts.		Expenditures.	
Subscriptions	\$ 81.50	Administration—Secretary ..	\$ 90.00
Balance due Treasurer	23.50	Library	15.00
Total		Total	
\$ 105.00		\$ 105.00	

Date of Report—June 20, 1844, to June 25, 1845.

Receipts.		Expenditures.	
Ferry Licenses	\$ 40.00	General	\$1149.97
Fines	52.78	Balance in Treasury.....	196.62
Taxes—Advalorem	353.81		
Escheat funds	900.00		
Total		Total	
\$1346.59		\$1346.59	

Date of Report—June 25, 1845, to March 4, 1846.

Receipts.		Expenditures.	
Balance in Treasury	\$ 179.20	Scrip redeemed	\$ 307.56
Licenses	208.00	General	4227.76
Donation	10.00		
Taxes—Advalorem	665.22		
Escheat funds	1415.00		
Scrip issued	1933.04		
Balance due Treasurer.....	124.86		
Total		Total	
\$4535.32		\$4535.32	

Date of Report—March 4, 1846, to December 9, 1846.

Receipts.		Expenditures.	
Licenses	\$ 70.00	Scrip redeemed	\$1147.44
Absentee tax	100.00	General	1652.28
Tax—Advalorem	1036.48	Balance in treasury.....	311.95
Escheat funds	500.00		
Scrip issued	1405.19		
Total		Total	
\$3111.67		\$3111.67	

Date of Report—December 9, 1846, to October 15, 1847.

Receipts.		Expenditures.	
Balance in treasury	\$ 39.53	Scrip redeemed	\$1377.61
Licenses	515.00	Interest paid	43.26
Absentee tax	345.00	General	3044.92
Tax—Advalorem	692.29	Balance in treasury	38.63
Scrip issued	2912.60		
Total		Total	
\$4504.42		\$4504.42	

Date of Report—October 15, 1847, to December 9, 1847.

Receipts.		Expenditures.	
Balance in treasury	\$ 38.63	Scrip redeemed	\$ 450.90
Licenses	70.00	Interest paid	16.59
Absentee tax	60.00	General	965.71
Tax—Advalorem	157.22	Balance in treasury.....	43.72
Scrip issued	1151.07		
Total		Total	
\$1476.92		\$1476.92	

Date of Report—December 9, 1847, to February 9, 1849.

Receipts.		Expenditures.	
Balance in treasury.....	\$	Scrip redeemed	\$4155.79
Licenses	305.00	Interest paid	116.70
Absentee tax	660.00	General	3591.73
Tax—Advalorem	1428.50		
Scrip issued	5470.72		
Total		Total	
\$7864.22		\$7864.22	

ABSTRACT 2.**Scrip Outstanding.**

Date of Report—June 25, 1845, to March 4, 1846.

Scrip outstanding\$1625.48

Date of Report—March 4, 1846, to December 9, 1846.

Scrip outstanding\$1883.23

Date of Report—December 9, 1846, to October 15, 1847.

Scrip outstanding\$3418.22

Date of Report—October 15, 1847, to December 9, 1847.

Scrip outstanding\$4118.39*

Date of Report—December 9, 1847, to February 9, 1849.

Scrip outstanding\$5433.32

*Cf. Document R.

ABSTRACT 3.**Escheat Funds.**

Date of Report—June 20, 1844, to June 25, 1845.

Amount covered into treasury.....\$ 900.00

Date of Report—June 25, 1845, to March 4, 1846.

Total escheat funds\$2315.00

Date of Report—March 4, 1846, to December 9, 1846.

Total escheat funds\$2815.00

	Date of Report—December 9, 1846, to October 15, 1847.	
Total escheat funds		\$2815.00
	Date of Report—October 15, 1847, to December 9, 1847.	
Total escheat funds		\$2815.00
	Date of Report—December 9, 1847, to February 9, 1849.	
Total escheat funds		\$2815.00

ABSTRACT 4.
State of the Treasury.

Date of Reports.	Balance Accounts.	Dr.	Cr.
June 20, 1844	Balance due treasurer.....	\$ 23.50	
	Cf. Document E.		
Dec. 18, 1844	Balance in treasury.....		\$ 242.93*
	*Reported, but for accrued liabilities in salaries due, etc., etc., see and Cf. Document F.		
August 12, 1845	Funds in treasury		\$ 441.00
	Scrip outstanding and accrued liabilities	\$1600.00	
	Balance liabilities	\$1159.00	
	Cf. Document H.		
Dec. 10, 1845	Scrip outstanding	\$ 500.00	
	Book account	400.00	
	Accrued liabilities	1460.00	
	Balance liabilities	\$2360.00*	
	*To meet these there were the unpaid taxes of the year. Cf. Document I.		
Dec. 9, 1846	Credit book accounts		\$126.15½
	Scrip outstanding.....	\$1883.23	
	P. O. Department account.....	116.00	
	Book account	140.94	
	Balance liabilities	\$2014.01½	
	Minus 407.31		
		1606.70½	
	Accrued liabilities are set off against taxes in sight. Cf. Documents M and O.		
Dec. 9, 1847	Funds in treasury		\$43.72
	Scrip outstanding	\$4123.46	
	Balance liabilities	\$4079.74	
	Cf. Document R.		
Feb. 9, 1849	Scrip outstanding	\$5438.59	
	Cf. Document T.		

ABSTRACT 5.
Classification of Expenditures (From Appropriation Bills.)

	July 5, 1843.	June 26, 1844.	Dec. 24, 1844.	Aug. 15, 1845.	Aug. 23, 1845.	Dec. 22, 1845.	Dec. 19, 1846.	Dec. 28, 1847.	Feb. 16, 1849.	Totals.
1. Salaries of administrative officials and assistants	\$ 81 50		\$ 267 96 $\frac{3}{4}$	\$ 516 66	\$1123 50		\$1072 70	\$ 949 25	\$ 922 73	\$ 4934 31
2. Pay of legislators			100 00		966 00	500 00	1000 00	1200 00	1500 00	5266 00
3. Expenses of Legislature, clerks, rent, stationery, etc.		65 00	20 00	125 00		135 00				345 00
4. Salaries of Judiciary		210 00	50 00	283 03	750 00		1584 25	1900 00	1900 00	6667 28
5. Judiciary expenses other than salaries			300 00	16 00	100 00					416 00
6. Charity			500 00							500 00
7. Printing						350 00				350 00
8. Buildings			1036 04							1036 04
9. Indian Affairs—Military expenses							200 00	200 00	1950 00	2350 00
10. Interest							116 00			116 00
11. Postoffice Department—Pilots									150 00	150 00
12. Miscellaneous and unclassified				17 50		50 00	373 06	500 00	500 00	1390 56
	\$ 81 50	\$ 275 00	\$ 2274 00	\$ 938 19	\$2939 50	\$1035 00	\$4356 01	\$4749 25	\$6922 73	\$23521 19

II

FINANCES OF THE CAYUSE WAR

The Legislature of the Provisional Government met for its annual session in 1847 on December 7. On the following day the Governor communicated to it intelligence of a horrible massacre committed by some Cayuse Indians at a missionary settlement on the Upper Columbia. This missionary station, known as Waiilatpu, was located near Fort Walla Walla, a post of the Hudson Bay Company at the juncture of the Snake with the Columbia. News of the shocking affair had been brought down the river to Fort Vancouver by a messenger of the agent at Walla Walla, and the chief factor at the fort, James Douglas, had announced it to Governor Abernethy. Dr. Marcus Whitman, Mrs. Whitman, and some ten or eleven other persons had been killed. Forty-seven, almost all of them women and children, were captives. Other missionaries farther up in the interior were in danger. The Governor, in his annual message, sent to the Legislature the day before word of the awful tragedy reached him, had concluded his report of the situation with regard to the Indians as follows: "A number of robberies have been committed by the Indians in the upper country, upon the emigrants, as they were passing through their territory. This should not be allowed to pass. An appropriation should be made by you, sufficient to enable the Superintendent of Indian Affairs to take a small party in the spring and demand restitution of the property, or its equivalent in horses." The Whitman massacre, and the carrying of women and children into captivity, now added harrowing insult to former injury.

Not only must no time be lost in bringing the murderers to account, in rescuing the captives and in protecting the remaining stations, but the trouble-making tribes must re-

ceive chastisement or the annual cavalcades of immigrants from across the plains—wasted and worn by the time they reached these last stages of the long and arduous journey—would fall victims to fiendish cruelty, and without some show of strength and prowess there would be grave danger, too, of a general conspiracy to overwhelm many of the outlying settlements of the Oregon community—if not the community as a whole. With hardly any warning and with no preparation Oregon was plunged into an Indian war.

The Treasurer's annual report, submitted on December 9 (the day after the announcement of the massacre), showed \$43.72 of cash on hand, while the scrip outstanding amounted to \$4,123.46.¹ The conditions precipitated by the massacre, however, called for immediate military activity. The Governor was forthwith ordered to raise and equip a company of riflemen not to exceed fifty men to occupy The Dalles, where was the first missionary station up the Columbia just beyond the mountains.² This action was taken by the Legislature on the same day that intelligence of the massacre was received. On the day following the company was en route for its destination. On the next day the Governor was authorized to raise a regiment of volunteers, not to exceed five hundred men, whose term of enlistment should be ten months, unless sooner discharged.³ The campaign would have to be conducted in a wilderness some two or three hundred miles from the Willamette Valley settlements. Such were the exigencies for which financial support must be forthcoming.

The same bill that authorized the raising of a regiment also appointed a loan commission, empowered to negotiate a loan not to exceed \$100,000 for sinews of war. It was authorized to pledge the faith of the Territory for the payment of the sum borrowed, payable in three years "unless sooner discharged by the United States Government." Be-

1 Oregon Archives, Journals, p. 215.

2 Idem, p. 223.

3 Oregon Archives, Laws, p. 49.

cause of the primitive character of their revenue system and the urgency of their needs, credit must be the sole recourse for means to secure military equipment, stores, and subsistence. The only depot of such supplies ready at hand—if it should be found available to them—was the establishment of the Hudson Bay Company at Fort Vancouver. Thither the loan commissioners immediately repaired and made their application for a loan, emphasizing the point that in the light of all precedents the National Government would not fail to assume all obligations incurred in the campaign undertaken. But the Chief Factor had no authority to deal in public securities⁴ and would have been compelled to refuse a loan had the commissioners been accredited to him by the United States Government itself. The loan commissioners were apprehensive of this, and in their application suggested a loan on private security as a minor alternative. On a note given by the Governor of the Territory and two of the commissioners as private individuals about a thousand dollars were received with which an outfit for the advance guard was obtained.⁵

Appeal was then made to the merchants and citizens of Oregon City, from whom some \$2,600 were secured.⁶ The Oregon Mission (Methodist) gave an additional \$1,000. The loans could be either of gold and silver “or such goods as may be necessary for the use of the army.”⁷ And, as later provided, when a new commission was appointed, it was given power “to appoint appraisers whenever it shall be necessary to affix the cash value of any article or articles which may be accepted by them for the use of the Government.”⁸

⁴ Brown's History of the Provisional Government, p. 328.

⁵ Oregon Archives, Journals, pp. 332-3.

⁶ *Idem*.

⁷ Oregon Archives, Laws, p. 49.

⁸ *Idem*, p. 53.

No additional or higher taxes were levied.⁹ The military operations were to be prepared for and sustained from credit funds, or rather credit supplies alone. The campaign and the war was brought to a successful termination on this basis. But the main agency for securing the means of support of the army from the people was not to be the loan commission—though it performed creditable service. It was the Commissary General with his staff of assistants that procured the major portion of the military stores and subsistence directly from the people. The amount of bonds issued by the loan commission aggregated \$14,761.75.¹⁰ The amount of liabilities created by the Commissary General and his agents can not be definitely determined, but it was at least twice that created by the loan commission.¹¹

The difference in the procedures employed in securing funds or goods by these two agencies was that the loan commission would issue bonds in payment of what it secured and would then deliver its funds or supplies on requisitions by the Commissary General. On the other hand, this official, in getting means directly from citizens, would simply give receipts or due bills.

The privates and non-commissioned officers were to receive a dollar and fifty cents per day. Each must furnish his own horse and equipment.¹² There was no specification as to the amount of the pay of the commissioned officers until nearly two years after the war had closed. The Legislative Assembly of the Territory then declared "that the officers, commissioned and non-commissioned, who served in the Cayuse War, shall receive the same compensation for their services that is allowed to such officers in the regular service

9 An act was passed aiming to effect a more thorough collection of existing taxes. Oregon Archives, Laws, pp. 54-5.

10 Oregon Archives, Journals, pp. 286-8.

11 The reports of the Commissary General as given in the Oregon Archives are to be found at the close of this chapter. Some analysis of them is there attempted. As it was the firm expectation that all of the accounts of this war would have to be audited for payment through a national appropriation they were never fully brought into the records of the Territory or State.

12 Oregon Archives, Laws, pp. 12-13.

of the Army of the United States.''¹³ These acts pertaining to the pay of privates and officers were, however, merely declarations. There was no provision on the part of the Territory for carrying them out. The Governor in his message to the Legislature on February 5, 1849, referred to the urgency and stress of wants of the common soldier and urged an issue of scrip to each for the amount due him. He thought faith in the likelihood of the National Government's paying the expenses of the war would enable the holders to realize something for their services.¹⁴

It is to be remembered that the operations of the Cayuse War were carried on before the currency stringency had been relieved through the discovery and mining of gold in California. Scrip, wheat, and merchants' orders were still the main reliance for a medium of exchange in all business and other economic transactions. The total amount of cash received for carrying on the war was \$2,885.02, the amount paid out was \$2,811.15 $\frac{1}{2}$.¹⁵ The total liabilities incurred were something over \$175,000. From the anomalous status of the Provisional Government and its previous rather pusillanimous financial policy on the one hand, and the patriotic public spirit hampered by the primitive economic and monetary facilities on the other hand, there were some rather unique transactions to record. The Rev. H. H. Spalding, a

13 Local laws of the second session of the Legislative Assembly, p. 41.

14 Oregon Archives, Journals, p. 273.

He submitted the report of the Adjutant General along with his message. The pay of the privates and non-commissioned officers in accordance with the act passed December 28, 1847, allowing one dollar and fifty cents per day, amounted to \$109,311.50. He put his recommendation as to the pay of the privates in the following words: "One thing connected with war department needs attending to. It is well known that the volunteers endured much fatigue and hardship, and suffered many privations while prosecuting the war, and, as many of them wish to avail themselves of the funds due them to supply their immediate wants, I would recommend that a law be passed authorizing scrip to be issued, redeemable as early as possible for the amount due each individual, and bearing interest until paid. It has been supposed that the United States Government would pay the expenses of this war; and I see no reason to doubt it, as it was entered into for the protection of American citizens. This will induce persons to purchase the scrip, and enable the holders to realize something for their services."

15 Report of Commissary General, Oregon Archives, Journals, p. 329.

missionary colleague of Dr. Whitman's, contributed \$500 to send a deputation to California to solicit aid from representatives of the National Government there.¹⁶ Three notes were given by private individuals, amounting in all to \$2,800, to provide means for the support of the war.¹⁷ The Commissary General, if he had kept within the bounds prescribed for him by the financial legislation for the war, would have been compelled to confine himself to making requisitions on the loan commission and receiving the funds and other property they delivered to him. However, he and his agents not only bought goods outright, giving receipts and due bills when they had no cash in hand, but they even "pressed the wheat of certain farmers whose granaries were better filled than their neighbors'.¹⁸

The circumstances connected with the sending of a messenger to Washington bearing dispatches to the President and a memorial to Congress, exhibit some typical experi-

16 Letter Book of Governor Abernethy, letter dated January 25, 1848.

17 Letter of Jesse Applegate quoted by Brown in History of Provisional Government, pp. 330-1. The notes given were as follows:

(a) for \$999.59, signed by Geo. Abernethy, Jesse Applegate and A. L. Lovejoy.

(b) for \$1,000, signed by Daniel Waldo and Jesse Applegate.

(c) for \$800, signed by Neil Gilliam and Joel Palmer.

When the United States Government assumed the payment of the Cayuse War expenses the notes were presented by their holders and were paid and then returned to their makers.

18 Oregon Archives MS. A. J. Hembree (one of the Commissary General's agents) mentions having in February, 1848, pressed one hundred and eighty-seven and one-half bushels of wheat belonging to Jesse Applegate; also eleven bushels from Samuel Campbell, fifteen bushels from Andrew Smith, fifteen from Pleasant Armstrong, seventeen from Ed. Stone, six and one-half from A. Beers, and one hundred and thirty-five from Ben Williams.

The following letter from the Oregon Archives MS., throws so much light on the inside history of the methods of financiering of the Cayuse War and the conditions under which it was done that it should be quoted in full:

Polk, County, Oregon, 27th April, 1848.

Dear Sir: I have just had an interview with Mr. Fulkerson, [one of the commissary general's collecting agents] who informs me that you have become distrustful of the policy of the wheat loan, and have instructed him to cease operations in that matter whenever he had raised an amount sufficient to secure to me payment for the beef cattle he purchased of me for the use of the army. As I do not wish that you should assume a responsibility on my account that you deem unsafe, I have taken this opportunity to inform you that unless the plan of taking up wheat notes is made a general practice, I do not wish any notes taken up for my exclusive benefit.

I am myself in favor of raising a revenue by direct taxation, as I consider that method as the only fair and equitable plan of distributing the burden of this unlucky war among the people who are equally interested in its mainten-

ences of this war. The person¹⁹ selected for this service, a former mountain trapper, resigned his seat in the Legislature on December 17,²⁰ and proceeded with the army into the country of the hostile tribe, as that was on the line of the overland trail. On the night of the 4th of March following, with a half dozen companions, he left the army and struck out across plateaus and mountains, where winter storms still reigned and the snows had melted just enough to make the passage most difficult. With blanket and rifle to each man, but without horses to go round, they accomplished the journey, reaching the Missouri early in May. On the 29th

ance. But as the wheat plan has been partially tried, and has been favorably received by the people, and as it is the immediate offspring of the commander in the field, and has the approval of the executive and the loan commissioners, I do not think it should be lightly abandoned. Because those who have given notes already have done so under the supposition that all would be called to do the same; that it was actually a tax without the odious feature of compulsion, and they are the more willing to contribute in this shape to the wants of the Government, as it is anticipated by the people generally that ultimately a tax will be levied upon them against which their voluntary contributions will be an offset. If the plan is now abandoned those who have given notes will have just cause to complain that they have been induced to do so under a misunderstanding, and will not be likely to incommode themselves much in the discharge of such obligations.

As it regards the increased responsibility to yourself by adhering to this plan of raising means, I can not for my life see that you can any more suffer in pocket or character than from any other which you have been forced to adopt in the successful discharge of your duties. You know that a rigid construction of your duties as commissary general limits you to the bare investment of the means placed in your hands; but our pecuniary embarrassments have been such that you have been forced to supply the army without means, and while your opponents cry out that by seizing provisions, borrowing money, and buying property as commissary general, your acts were extra official; yet by taking this responsibility alone, you have so far been able to furnish the army and keep them in the field; and by your great exertions and perseverance in these unlawful acts you have gained the good will of the people they so much envy.

The office-seekers, of course, wish your downfall and will compass it if they can; not because they have discovered faults in you, but on the contrary, they fear the people may duly appreciate the ability you have displayed, and the great personal sacrifices you have made in their service; and if they can by alarming your fears, drive you to abandon a policy which so far has been successful, and obtain for you the character of vacillation [sic] and uncertainty, they will succeed in their object, which is to deprive you of the confidence of the people, and which once lost is scarcely ever regained.

If you have the right to make purchases and receive property, your right to receive money or property of any kind that can be made available to the use of the army is certainly unquestionable; so I think the only question with you to decide is as to the policy of the measure. If you think it will be for the good of the community to adopt it, carry it out to the fullest extent; if you decide against its utility abandon it at once, and undo if you can what has been done in the matter. For my part, I would not touch a note obtained from my neighbor for my exclusive benefit, and at the expense of the disgrace of a friend.

Sincerely your well-wisher,

Jesse Applegate.

Also quoted by Mrs. Frances Fuller Victor in her *Early Indian Wars of Oregon*, pp. 200-2.

¹⁹ Joseph L. Meek. His exploits are narrated in Mrs. Victor's *River of the West*.

²⁰ Oregon Archives, Journals, p. 334.

of the same month President Polk laid before Congress the dispatches he bore, with a special message on Oregon affairs.²¹ The financial backing for all this undertaking was an appropriation of \$1,000—passed in two acts of \$500 each—in the form of an authorization “to negotiate” loans for that amount with the power “to pledge the faith of the Government for the payment of them, *provided*, that before executing bonds on the part of the Oregon Government, he shall enter into security to the executive, in the amount of one thousand dollars.” It was also provided that “said messenger shall receive as full compensation for his services, such sum or sums as the Government of the United States shall think proper to allow.”²²

It is thus clear that the hazardous policy of financiering a war solely with credit by a government already badly involved when the war began—having failed to meet the demands upon it in times of peace in a business-like way²³—was not disastrous mainly because of the patriotic spirit of its people. Means to prosecute the war were all secured on patriotic loans. The people seem to have had little difficulty in identifying the needs of the Government as their own.

Consciousness of financial weakness, while making the Government cautious, did not deter it from undertaking any military movement deemed advisable, nor did it frustrate any undertaken. It did not hinder the strengthening of the forces in the field when occasion seemed to demand it.²⁴ Hardships were suffered in exposure and in lack of sufficient

21 Victor's *Early Indian Wars of Oregon*, p. 180.

22 Oregon Archives, Laws, pp. 9 and 11. The act establishing the territorial government of Oregon passed August 14, 1848, appropriated ten thousand dollars “to be expended under the direction of the President of the United States in payment for the services and expenses of the persons engaged by the Provisional Government of Oregon in conveying communications to and from the United States, and the purchase of presents for such of the Indian tribes as the peace and quietude of the country requires.”

23 See “Statistical Abstract” No. 2, in the Appendix to the *Finances of the Provisional Government*.

24 See Governor Abernethy's proclamation, December 25, 1847. (Printed in Victor's “*Early Indian Wars of Oregon*,” pp. 144-5.)

food, but not to the degree to demoralize the spirit of the army.²⁵

The Oregon people, possessed of but scantiest resources and provided with but the flimsiest financial organization made shift to bring to successful issue the contingencies developed by the Cayuse outbreak. It was, however, some exceedingly effective diplomacy that prevented the crisis from developing its most ominous portendings. There was some danger that this affair might become the signal for a race conflict for the possession of this section of the country. An injudicious procedure, too, might have prevented the co-operation of the English and American dwellers in this land. It thus behooved the Provisional Government to have the other strong tribes of the Upper Columbia pledged to remain at peace, and to enlist the aid of the representatives of the Hudson Bay Company. It must divide the Indians and unite the whites. The first it did through a wisely selected peace commission that succeeded in dissuading the formidable tribes in the neighborhood of the offending Cayuses from casting their lot with those who were harboring assassins.

To appreciate the degree of merit due to winning at least the attitude of friendliness and co-operation on the part of the Hudson Bay Company people and in having that fact impressed upon the Indians it is necessary to note the conflict of interests with regard to relations with the Indians between the fur company and the agricultural settlers of the Willamette Valley. One prospered through the profit gained from traffic with the Indians, while it was the interest of the other to have them removed and to have the least contact possible with them. This contrast of interests as to relations with the Indians was paralleled and reinforced by the fact that the Catholic missionaries were affiliated with

²⁵ Letter of Jesse Applegate to S. F. Chadwick, dated November 8, 1877. Quoted by Brown in his *History of the Provisional Government*, p. 329. "We had no mutinies, sections [sic] or strikes in our little army, though both officers and men served without pay and frequently without food, lean horse meat being a luxury."

the Hudson Bay Company people and the Protestant with the Americans. The rivalry between these was at some points quite keen. Notwithstanding these divergencies of interests and the restrictive orders placed upon those in charge at Fort Vancouver, compelling them to refuse aid to public needs and "to stick to their beavers," there was such co-operation as to disabuse the Indians of any hope of an ally.

The absolute lack of means of defense would have been criminal under other circumstances. But we must remember that some eighteen months had elapsed since the treaty of Washington had replaced the status of joint occupation with that of exclusive jurisdiction of the American Government. The Oregonians were fully cognizant of their right to protection against savage foes. A regiment of mounted riflemen to patrol the route to Oregon and establish posts had been ordered raised, but had been diverted to Mexico. After the war it was returned to Fort Leavenworth and its decimated ranks filled with raw recruits and started westward in 1849.²⁶ It arrived in Oregon in the fall of that year, but the war was over. While the murderers had not been apprehended their tribe had been reduced to such straits that they soon gave themselves up. Further military demonstration against it had not been necessary. Thus the isolated little Oregon community, despite the fact that protection had long been overdue to it, had borne the brunt of a crisis. It had struck promptly and boldly when hesitation would have been interpreted as weakness and might have induced a conspiracy to overwhelm it. In a large sense the Cayuse War had been caused by the dilatoriness of the National Government in assuming responsibility of protecting American citizens. Dr. Whitman, in waiting for the long-promised aid from it, had delayed too long a movement to leave the Cayuse country.

²⁶ Oregon Spectator, September 3 and 17, 1846, and Victor's "Early Indian Wars of Oregon," pp. 236-49.

The Oregon Government did not fail to try every expedient in which there was the slightest promise of aid. Prompt appeals were made to the Governor of California, to the commander of the American squadron in the Pacific, and the American consul at Honolulu. These altogether yielded some arms and ammunition, received after the danger had passed.²⁷ Yet the possession of them gave a sense of security in the fall and winter of 1849, when most of the Oregon fighting population had gone in the exodus to the California gold mines.

Special care was exercised in the financial legislation to segregate the expenses directly or indirectly due to the war from those for the support of the civil establishment under the Provisional Government. The war had been undertaken for the protection of American citizens against a savage foe and they were firm in their conviction that it belonged to the National Government to bear the expenses of it.²⁸ Under the circumstances in which the means for the support of the war had been secured the evidences of claims needed prompt and careful auditing. Accordingly the Legislature of the Provisional Government on February 16, 1849, passed an act appointing a commission "to settle and adjust the claims against the Government on account of and growing out of the Cayuse War,"²⁹ but as Governor Lane and the other territorial appointees arrived about two weeks later, all officials who held from the Provisional Government no longer had standing. The territorial Legislature a few months later (August 31) provided for a similar commission, which

27 Letter Book of Governor Abernethy, and Oregon Archives MSS.

28 The claims of the commission to negotiate loans and those on account of the extra services required in the executive department because of the war were referred to the commission auditing the general war accounts. (Oregon Archives, Journals, p. 317.) The only exception to this policy was the authorization of the issue of territorial scrip to the amount of \$750 for the benefit of Jason Wheeler, "as a full compensation for time and expenses occasioned by his being wounded in the Cayuse War." (Oregon Archives, Laws, p. 65.)

29 Oregon Archives, Laws, pp. 56-8.

was continued until all the claims were audited.³⁰ On the 2d day of December, 1850, the territorial Legislature memorialized Congress for an appropriation equal to "the sum estimated by the 'Commissioner on Cayuse War claims.'" Claims to the amount of \$87,230.53 had then been audited and the Commissioner estimated the probable expense of the war at \$150,000.³¹ On February 14, 1851, Congress appropriated \$100,000 for this purpose. By February 3, 1854, claims to the amount of \$96,775.41 had been paid. On December 17, 1853, the territorial Legislature, by joint resolution, requested its "delegate in Congress to urge upon Congress the propriety and justice of the further appropriation of \$75,000" to pay the cost of the war and the expense necessarily incurred in determining such cost.³² On July 27, 1854, Congress appropriated the "further sum of \$75,000 to pay the actual and necessary expenses incurred by the Provisional Government of Oregon in defending the people of said Territory from the attacks and hostilities of Cayuse Indians, and for such allowances for the expenses of adjusting the claims on that account as the Secretary of the Treasury may deem proper not exceeding \$5 per day to each commissioner." By the terms of this act the claims had to be presented in the next fiscal year. However, on March 3, 1857, the time for presenting claims was extended.³³ Through these two appropriations the people of Oregon were fairly well reimbursed for the financial losses sustained in the prosecution of the Cayuse War.³⁴

³⁰ Journal of House of Representatives, during first session of Legislative Assembly, p. 24.

³¹ Oregon Spectator, January 2, 1851.

³² Executive Docs., First Sess. 33d Cong., Vol. 8, 1853-54, Doc. No. 45, pp. 1-8.

³³ U. S. Statutes at Large, Vol. 10 (1854-5) p. 311.

³⁴ Mrs. Victor in her *Early Indian Wars of Oregon*, p. 262, says: "Some private claims have been paid from time to time. There remained until the present decade (90's) only a bill for the relief of Captain Lawrence Hall's company, which was in the hands of Senator Mitchell, Captain William E. Birkhimer, of the United States Army, having been designated to examine the accounts, who found in favor of their payment."

STATISTICAL NOTE.

The financial statistics in the volumes of the Oregon Archives pertaining to the Cayuse war may be grouped as follows:

- (a) The reports of the loan commissions.
- (b) The reports of the Assistant Adjutant General, and of Acting Commissary-General.
- (c) The reports of the Commissioners on Cayuse war claims.

(a) The report of the first loan commission (Oregon Archives, Journals, pp. 332-3) gives loans, but not definitively, aggregating about \$2,600. Two of the commission and the Governor had also become personally responsible for an additional \$999.59. The report for the second commission, made by Hugh Burns (Oregon Archives, Journals, pp. 286-8) gives the aggregate amount of bonds issued as \$14,761.75.

(b) The Assistant Adjutant General on December 1, 1848 (Oregon Archives, Journals, pp. 326-7), reported the amount due the privates and non-commissioned officers for their services in the war as \$109,311.50.

The following are the reports of the acting Commissary General. They are without dates and must be seen to be appreciated. (They are given in the form in which they appear in the Oregon Archives, Journals, pp. 327-30.)

A.

Report of the Commissary and Quartermaster Generals,

Showing the amount of Liabilities created by the Commissary, Quartermaster, and Ordnance Departments, in the war between the Territory of Oregon and the Cayuse Indians; Classed as under:

Aggregate of stationery	\$ 144.88½
“ “ camp equipage	799.58
“ “ horses, &c.	1,927.00
“ “ saddlery	732.63
“ “ arms and repairs	1,319.00
“ “ ammunition	827.21½
“ “ merchandize	4,060.44½
“ “ transportation, creating Fort Gilliam included.....	5,220.41½
“ “ subsistence	14,412.73½
“ “ ferriage ..	683.92
“ “ medical department	396.07
“ “ commissary's assistants, agents, expenses, office rent, forage for volunteers' horses, &c	1,139.07½
“ “ premium on cash payments	74.27
“ “ Indian agency	254.18½
“ “ California expedition	551.70
“ “ interest account	23.69
“ “ smithing and saddle-making	732.63
Total liabilities adjusted	\$33,300.04½

Unadjusted liabilities when settled to be added to their respective accounts.		
Merchandise, (from Cashes,) [sic]		
Geo. Abernethy's account,		
Hudson Bay Co's account, (a small balance)		
Blacksmiths—	Jason Wheeler,	days at
	Joseph W. Downer,	" "
	W. T. Nanvoorst,	" "
	David Weston,	" "
	J. M. Johns,	" "
Saddlers—	S. S. Duffield,	" "
	J. R. Payne,	" "
	Wm. Martin	" "
Commissary's department—	A. E. Wait,	" "
	J. D. Crawfords,	" "
	H. A. Smith	" "
	S. H. Goodhue,	" "
	J. Keller,	" "
	— Johnson,	" "
	W. H. Reese,	" "
	J. Force,	" "
Qr. master's department—	B. Jennings,	" "
	C. W. Cooke,	" "
	Jno. Fleming,	" "
	Jas. Taylor,	" "
	A. A. Robinson,	" "
Ordinance—	A. C. R. Shaw,	" "
	D. H. Lowndale,	" "
	S. J. Gardner,	" "
Wagon master—	Henry Worden	" "

Total,

\$.....

Lot Whitcomb,

Acting Commissary-General.

To A. E. Wilson, Adj't. General.

B.**Report of the Commissary and Quarter-Master Generals,**

Showing the amount of Disbursements in the Commissary, Quartermaster, and Ordinance Departments, in the war between the Territory of Oregon and the Cayuse Indians, as per vouchers on file in this office.

Amount paid for stationery.....	\$	1.12½
" " " ammunition		15.95
" " " arms and repairs		
" " " transportation		437.77
" " " horse account		15,444.00
" " " merchandise		4,256.08
" " " saddlery		
" " " subsistence		2,947.91½
" " " medical department		
" " " California expedition		551.70

 \$

Total amount of cash received from	
loan commissioners	1,525.89
Deduct discount on sovereigns	5.56
	\$1,520.33
Amount received from other sources for	
which commissary's due bills are issued.....	1,364.69
Total amount of cash received.....	\$2,885.02
" " " " paid out per vouchers.....	2,811.15½
Charge J. Palmer's private account.....	\$ 73.86½
This department has drawn orders on the loan com-	
missioners from No. 1 to No. 207 inclusive.	
Cash included	\$16,127.33½
Commissary due bills (outstanding) about.....	5,301.00
The amount of subsistence when the returns are	
fully made, will not be far from.....	\$11,464.00

There is remaining in the hands of the commissary-general the following:
 At Ft. Wascopam about 60 head of spanish cattle; at forts Wascopam and
 Waters about 25 horses; in the valley about 40 head of cattle, 8 or 10 horses, 6
 kegs of powder, 4 large kegs of powder, 1 box caps, 4 rifles, 26 muskets, 1
 shot-gun, lead, balls, shot, 1 tent, 5 sickles, 10 hoes, 4 hand-saws, 1 broad-axe,
 1 adze, 1 fine saw, 1 cross-cut saw, 1 spade, 16 camp kettles, 2 frying-pans, 8
 spoons, 9 tin pans, 10 plates, and 3 coffee pots.

The several accounts of camp equipage, arms, and repairs, and saddling, owing
 to reports from proper officers not being full on those accounts, and the trans-
 actions of the disbursing officers as yet are unsettled, renders it impossible to
 state the precise amount of articles lost and worn out in the service, conse-
 quently prevents at present being stated the amount paid by each. There are
 vouchers in this office covering the total amount of cost, when added to the
 amount in hand.

I have the honor to be, sir, your obedient servant,

Joel Palmer,
 Per Lot Witcomb, A. C. G.

To A. E. Wilson, Acting Adjutant-General.

(c) The reports of the commissioners on Cayuse war claims are in
 the form of lists of the names of persons to whom claims have been
 awarded, with the sum total awarded on the claims of each. They are
 found in the appendix to the Journal of the House of Representatives
 during the Fourth Regular Session of the Legislative Assembly, pp.
 23-6 (1852); and the appendix to the Journal of the House of Rep-
 resentatives during the Fifth Regular Session of the Legislative As-
 sembly, pp. 12-14 (1853.)